



public
accounts
1995-96

**volume 1 — financial statements
for the
consolidated
fund**

**Manitoba
Finance**



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for the year ended March 31, 1996



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TO THE HONOURABLE W. YVON DUMONT
Lieutenant-Governor of the Province of Manitoba

May It Please Your Honour:

I have the privilege of presenting, for the information of Your Honour, the Public Accounts of the Province of Manitoba for the year ended March 31, 1996.

The 1995-96 fiscal year represents a major milestone for the Province of Manitoba. In March 1995, our government tabled the 1995 Budget which forecast a \$48 million surplus for the 1995-96 fiscal year – the first budget surplus in over 20 years and the largest budgeted surplus in Manitoba's history – despite the fact that the province had to deal with a significant reduction in federal funding in support of our vital social programs.

In addition, our government introduced the proposed Balanced Budget, Debt Repayment and Taxpayer Protection legislation, the strongest balanced budget legislation in the nation. This legislation not only requires the Province to continue to achieve balanced budgets in the future, it also imposes a realistic and sustainable plan to repay the existing provincial debt without increasing taxes. The Balanced Budget requirement is supported by the continuation of the Fiscal Stabilization Fund – the province's "savings account".

The Balanced Budget, Debt Repayment and Taxpayer Protection Act was passed by the Legislature on November 3, 1995.

The 1995-96 fiscal year resulted in a \$157 million budgetary surplus, the largest surplus in Manitoba's history. In accordance with the Balanced Budget legislation, this surplus will be transferred to the province's Fiscal Stabilization Fund to ensure a provision exists for unforeseen future revenue reductions or abnormal expenditure pressures.

Thanks to the confidence, determination and support of all Manitobans, our province is now living within its means.

HONOURABLE ERIC STEFANSON
Minister of Finance

Office of the Minister of Finance
September 16, 1996



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INTRODUCTION TO THE PUBLIC ACCOUNTS OF MANITOBA

The Public Accounts of the Province of Manitoba are prepared by statutory requirement, in accordance with the Financial Administration Act, which is Chapter F55 of the Continuing Consolidation of the Statutes of Manitoba. The Public Accounts for the fiscal year ended March 31, 1996 consist of four volumes:

Volume 1 –

Contains the Financial Statements of the Operating Fund of the Province and schedules of supporting information.
 Contains the Financial Statements of the Trust Fund and a summary of activities in the various categories of trust money administered by the Province.
 Contains the details of Operating Fund liabilities and assets.
 Contains the details of borrowings and guarantees.
 Contains the details of Operating Fund revenue and expenditure.
 Contains information provided under Statutory Requirement.

Volume 2 –

Contains details of compensation paid to employees as well as payments to corporations, firms, individuals, other Governments and Government Agencies.

Volume 3 –

Contains the Summary Financial Statements of the Province and schedules of supporting information. These statements reflect the consolidation of the financial operations of all organizations integral to the overall operations of Government in performing its executive function.

Volume 4 –

Contains the financial statements of funds, organizations, agencies and enterprises comprising the government reporting entity.

CONTENTS OF VOLUME 1

Section 1 – Operating Fund Financial Statements

This section provides a summary of the Government's operational activities and financial position for the fiscal year ended March 31, 1996.

Section 2 – Trust Fund Financial Statements

This section provides a summary of the Trust Fund activities in the various categories of trust money administered by the Province.

Section 3 – Details of Operating Fund Liabilities and Assets

This section provides more detailed information with regard to items reported in the Statement of Financial Position.

Section 4 – Borrowings and Guarantees

This section provides more detailed information on the Operating Fund direct and guaranteed debt obligations at the fiscal year-end.


Section 5 – Details of Operating Fund Revenue and Expenditure

This section provides more detailed information regarding the Operating Fund revenue and expenditure of the fiscal year.

Section 6 – Information Provided Under Statutory Requirement

This section provides information that is disclosed in accordance with statutory requirements.

Section 7 – Glossary of Terms



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STATEMENT OF RESPONSIBILITY

The Operating Fund and Trust Fund financial statements are prepared under the direction of the Minister of Finance in accordance with the stated accounting policies of the Government and include a statement of financial position, a statement of revenue and expenditure, a statement of accumulated deficit, a statement of changes in financial position, notes integral to the statements and schedules. Together, they present fairly, in all material respects, the financial condition of the Consolidated Fund at the fiscal period end and results of operations for the year then ended.

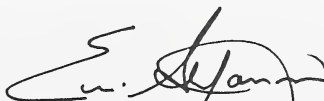
The Government is responsible for the integrity and objectivity of the Operating Fund and Trust Fund financial statements. In the preparation of these statements, estimates are sometimes necessary because a precise determination of certain assets and liabilities is dependent on future events. The Government believes such estimates have been based on careful judgements and have been properly reflected in the financial statements.

The Government maintains a system of internal accounting and administrative controls in order to provide reasonable assurance that transactions are appropriately authorized, assets are safeguarded and financial records are properly maintained.

The financial statements are tabled in the Legislature. The financial statements are referred to the Standing Committee on Public Accounts, which reports to the Legislature on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

More detailed information regarding the Consolidated Fund financial position and operating results can be found in other sections of this Volume and in Volume 2 of the Public Accounts. In addition, explanatory comments with respect to changes in revenue and expenditure are provided in each Government department's annual report.

On behalf of the Government

A handwritten signature in black ink, appearing to read 'Eric Stefanson', is written over a circular stamp.

HONOURABLE ERIC STEFANSON
Minister of Finance
September 16, 1996



**Office of
the Provincial Auditor**

12th Floor - 405 Broadway
Winnipeg, Manitoba, CANADA
R3C 3L6

AUDITOR'S REPORT

On Volume 1 of the Public Accounts

To the Legislative Assembly of Manitoba

In accordance with Section 14 of The Provincial Auditor's Act, I have audited the financial statements of the Consolidated Fund of the Government of the Province of Manitoba as at March 31, 1996 and for the year then ended. These financial statements are included in Volume I of the Public Accounts and consist of the following:

- Operating Fund Financial Statements
- Trust Fund Financial Statements
- Details of Operating Fund Liabilities and Assets
- Borrowings and Guarantees
- Details of Operating Fund Revenue and Expenditure
- Information Provided Under Statutory Requirement

These financial statements are the responsibility of the Government, under the direction of the Minister of Finance. The Operating Fund financial statements have been prepared in accordance with the accounting policies stated in Note 1 to the Operating Fund financial statements and the Trust Fund financial statements have been prepared in accordance with the accounting policies stated in Note 1 to the Trust Fund financial statements. My responsibility is to express an opinion on these financial statements based on my audit.

LIMITATION OF VOLUME I OF THE PUBLIC ACCOUNTS

The financial statements included in Volume I of the Public Accounts report transactions and events of the Consolidated Fund only. The Consolidated Fund financial statements include separate component financial statements for the Operating Fund and the Trust Fund. Other significant financial activities of the Government occur and are recorded outside of these Funds. Therefore, readers should not use the Consolidated Fund financial statements to understand and assess the Government's management of public financial affairs and resources as a whole.

The Operating Fund financial statements have been prepared in compliance with The Financial Administration Act and The Balanced Budget, Debt Repayment and Taxpayer Protection Act and for the special purpose of accounting for the results of the Government's Operating Fund in relation to its budget for the year ended March 31, 1996. In our view, these financial statements should be considered as a component of the summary financial statements of the Government of the Province of Manitoba.

The summary financial statements of the Government are presented in Volume III of the Public Accounts. The summary financial statements report the full nature and extent of the financial affairs and resources for which the Government is responsible. Readers should refer to the summary financial statements to understand and assess the Government's management of public financial affairs and resources as a whole.

Manitoba

AUDIT SCOPE

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

RESERVATION

In accordance with the stated accounting policies of the Operating Fund, the Government does not record in these financial statements its pension liabilities associated with the pension entitlements earned by its employees, by contributors to the Teachers' Retirement Allowances Fund (Teachers' Plan) and by Members of the Legislative Assembly. This accounting policy is consistent with that of prior years, however it does not result in fair presentation. In my opinion the pension liabilities of the Government should be recorded in these financial statements. Since the most recent actuarial valuations of the employer's portion of the Civil Service Plan, the Teachers' Plan and the Members of the Legislative Assembly Plan were determined as at December 31, 1992, December 31, 1989 and December 31, 1991, respectively, regarding the extent of these liabilities, a precise quantification of the magnitude of these liabilities is unavailable. However, if the estimated pension liabilities were recorded in the Operating Fund financial statements, liabilities and accumulated deficit as at March 31, 1996 would be increased by approximately \$2.1 billion and expenditures for the year would be increased, and surplus for the year would be decreased, by approximately \$200 million.

OPINION

In my opinion, except for the effects of the failure to record pensions as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Operating Fund and the Trust Fund assets and liabilities, together with the details of liabilities and assets, and borrowings and guarantees as at March 31, 1996 and the results of operations and the changes in financial position, together with the details of revenue and expenditure, and information provided under statutory requirement for the year then ended, in accordance with the accounting policies stated in the notes to the Consolidated Fund financial statements, applied on a basis consistent with that of the preceding year.

Winnipeg, Manitoba
September 16, 1996



Jon Singleton, CA
Provincial Auditor

OPERATING FUND FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1996

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STATEMENT OF FINANCIAL POSITION

As at March 31, 1996
(with comparative figures for March 31, 1995)

		(\$ millions)	
		1996	1995
SCHEDULE			
	LIABILITIES		
	Amount Owing to the Trust Fund.....	638	489
1	Accounts Payable, Accrued Charges, Provisions and Deferred Revenue.....	940	1,067
		<u>1,578</u>	<u>1,556</u>
2	Borrowings.....	16,825	16,908
	Less: Sinking Funds.....	3,833	3,442
	Less: Debt Incurred For and Repayable By Crown Utilities.....	5,427	5,306
		<u>7,565</u>	<u>8,160</u>
	Less: Unamortized Foreign Currency Fluctuation.....	284	429
		<u>7,281</u>	<u>7,731</u>
		<u>8,859</u>	<u>9,287</u>
	FINANCIAL ASSETS		
	Cash and Equivalents.....	424	859
3	Amounts Receivable.....	487	441
4	Loans and Advances.....	815	844
5	Long-Term Investments.....	5	18
		<u>1,731</u>	<u>2,162</u>
	ACCUMULATED DEFICIT	<u>7,128</u>	<u>7,125</u>
		<u>8,859</u>	<u>9,287</u>

Information concerning the Government's Guaranteed and Indirect Liabilities, Financial Commitments, Contingencies and Pension Liability can be found in Notes 4, 5, 6 and 7.

Trust Fund Assets / Liabilities at March 31, 1996 were \$1,706 million (1995 - \$1,583 million).

STATEMENT OF REVENUE AND EXPENDITURE

For the Year Ended March 31, 1996
(with comparative figures for the year ended March 31, 1995)

	(\$ millions)		
	1996		1995
	Budget Estimate	Actual	Actual
OPERATING REVENUE:			
Manitoba Collections:			
Retail Sales Tax.....	699	722	687
Fuel Taxes.....	214	216	214
Liquor Control Commission.....	142	143	142
Levy for Health and Education.....	193	195	192
Other Taxes.....	348	356	316
Fees and Other Revenue.....	370	400	346
Income Taxes:			
Corporation Income Tax.....	164	177	145
Individual Income Tax.....	1,311	1,315	1,178
Federal Transfers:			
Equalization.....	1,040	1,065	1,080
Fiscal Stabilization Claim.....	-	-	(7)
Health and Higher Education Cash Transfer.....	416	436	462
Shared Cost and Other.....	336	366	348
Crown Corporations.....	30	30	-
Transfer from Lottery Revenues.....	90	90	90
Special Lotteries Transfer.....	145	145	-
TOTAL OPERATING REVENUE.....	5,498	5,656	5,193
OPERATING EXPENDITURE :			
Health.....	1,772	1,816	1,757
Education and Training.....	961	953	943
Family Services.....	667	665	655
Economic and Resource Development.....	450	413	439
Assistance to Local Governments and Taxpayers.....	274	278	273
Justice, Administration and Other Government Services.....	421	454	416
Debt Servicing.....	648	594	597
	5,193	5,173	5,080
Less: Budgeted Underexpenditure.....	80	-	-
TOTAL OPERATING EXPENDITURE.....	5,113	5,173	5,080
OPERATING SURPLUS.....	385	483	113
CAPITAL EXPENDITURE.....	343	332	321
Less: Federal Recoveries.....	6	6	12
NET CAPITAL EXPENDITURE.....	337	326	309
BUDGETARY SURPLUS (DEFICIT).....	48	157	(196)
Less: Net Revenue Transferred To			
Fiscal Stabilization Fund.....	48	157	-
NET RESULT-TRANSFERRED TO ACCUMULATED DEFICIT.....	-	-	(196)

STATEMENT OF ACCUMULATED DEFICIT

As at March 31, 1996
(with comparative figures for March 31, 1995)

	(\$ millions)	
	1996	1995
Accumulated Deficit, Beginning of Year.....	7,125	7,009
Prior Years' Adjustment Related to Accounting		
Policy Changes: (Note 9)		
Accrual of Accounts Receivable and Deferred Revenue.....	-	(171)
Accrual of Payroll Tax Refunds for Workforce 2000 Program.....	5	-
Accrual of Vacation and Overtime Payable.....	3	65
Manitoba Housing and Renewal Corporation Accounting Policy Changes.....	-	16
Tobacco and Fuel Tax Refunds (Note 10).....	7	22
Repurchase of Serial Debentures School Divisions and Districts.....	(12)	(12)
Net Result for the Year.....	-	196
Accumulated Deficit, End of Year.....	<u>7,128</u>	<u>7,125</u>

STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Year Ended March 31, 1996
(with comparative figures for the year ended March 31, 1995)

	(\$ millions)	
	1996	1995
Cash and Equivalents Provided by (Used in)		
Operating Activities:		
Net Result for the year.....	-	(196)
Changes in non-cash items:		
Amounts Receivable.....	(45)	24
Valuation Allowance.....	7	15
Accounts Payable, Accrued Charges, Provisions and Deferred Revenue.....	(142)	(32)
Amortization of Foreign Currency Fluctuation.....	37	56
Amortization of Debt Discount.....	11	15
Operating Activities.....	<u>(132)</u>	<u>(118)</u>
Investing Activities:		
Made.....	(394)	(137)
Realized.....	<u>226</u>	<u>435</u>
Investing Activities.....	<u>(168)</u>	<u>298</u>
Financing Activities:		
Debt Issued.....	1,119	1,781
Debt Redeemed.....	(1,012)	(1,016)
Changes in Sinking Funds.....	(391)	(351)
	<u>(284)</u>	<u>414</u>
Change in Trust Fund.....	<u>149</u>	<u>(468)</u>
Financing Activities.....	<u>(135)</u>	<u>(54)</u>
Changes in Cash and Equivalents.....	(435)	126
Cash and Equivalents, beginning of year.....	<u>859</u>	<u>733</u>
Cash and Equivalents, end of year.....	<u><u>424</u></u>	<u><u>859</u></u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Operating Fund have been prepared, in all material respects, in accordance with generally accepted public sector accounting principles established by the Canadian Institute of Chartered Accountants with certain exceptions. They do not include or reflect the financial results of all the organizations, enterprises and special funds comprising the government reporting entity, other than as defined below. Pension liabilities are also not recorded. These policies have been developed and are applied in accordance with the provisions of the Financial Administration Act, which is Chapter F55 of the Continuing Consolidation of the Statutes of Manitoba.

A. THE REPORTING ENTITY

The financial transactions of the Government are recorded in the Consolidated Fund. The activities of the Consolidated Fund are divided into the Operating Fund, which records the operational activities of the Government, and the Trust Fund, which records the trust administration function.

Financial statements prepared for the Operating Fund report amounts recorded as Government revenue, expenditure on Government programs, the lending and investment of Government funds and the borrowing and repayment of debt. Separate financial statements are prepared for the Trust Fund which report the activities in the various categories of trust money administered by the Government.

The financial operations of provincial Crown organizations, Government enterprises and special funds are not consolidated in these financial statements and are reflected in the Operating Fund financial statements only to the extent that their operations were financed from or contributed to the Operating Fund.

B. BASIS OF ACCOUNTING FOR REVENUE AND EXPENDITURE

1. GROSS ACCOUNTING CONCEPT

Revenues and expenditures are recorded in gross amounts with the following exceptions:

- a) The municipal share of Individual and Corporation Income Taxes, which is paid to municipalities in accordance with the Provincial-Municipal Tax Sharing Act, is not recorded as revenue or expenditure by the Government.
- b) Refunds of revenue are treated as reductions of current year revenue.
- c) Decreases in valuation allowances previously provided are treated as reductions to expenditure.
- d) Recoveries from Crown corporations and government agencies of the debt servicing costs on self-supporting debt are recorded as a reduction of Debt Servicing expenditure. The same treatment is also given to income earned on investments and advances.
- e) Transfers to the Fiscal Stabilization Fund, under the provisions of the Fiscal Stabilization Fund Act, are applied directly against net revenue.
- f) Transfers to the Mining Community Reserve Fund are treated as reductions of current year revenue.

2. MODIFIED ACCRUAL ACCOUNTING

The revenues and expenditures of the Government are recorded on an accrual basis with exceptions noted as follows:

- a) **GOVERNMENT OF CANADA RECEIPTS** - Entitlements from the Government of Canada are recorded on a cash basis in that receipts are not accrued to the year to which they apply. However, adjustments are made until June 30 where it is determined that the Government of Canada has over or under remitted.
- b) **PENSION** - The annual cost recorded by the Government is its share of pensions paid to retired employees, teachers and Members of the Legislative Assembly. The Government does not record its liability for the annual cost of pension benefits earned by employees, teachers and Members of the Legislative Assembly.

- c) CAPITAL ASSETS AND INVENTORIES – Expenditures for the acquisition and/or construction of fixed assets and the acquisition of inventories are not considered to differ from any other service to the public and accordingly are treated as expenditures.
- d) MANITOBA LOTTERIES FUND TRANSFERS – Transfers from the Manitoba Lotteries Trust Fund to Operating Fund Revenues are treated on a cash basis.

C. BASIS OF ACCOUNTING FOR LIABILITIES AND ASSETS

1. Liabilities are claims by other parties on the Government, with the exception of deferred revenue, provisions and unamortized foreign currency fluctuation balances.
2. All borrowings are expressed in Canadian dollars and are shown net of sinking funds, unamortized debt issue costs and debt of the Province of Manitoba held as provincial investments. Foreign borrowings are converted at the exchange rate in effect at March 31 adjusted for any foreign currency contract entered into for settlement after the fiscal year-end.
3. The unamortized portion of unrealized foreign currency fluctuation reflects the gains or losses on the conversion of the foreign currency debt called prior to maturity using the rates in effect at the time of the call. The year end translation adjustments reflecting the foreign exchange fluctuation from the value at the issue date are recorded through the Unamortized Foreign Currency Fluctuation account, and amortized annually to debt servicing expense over the remaining life of the debt issue.
4. Financial assets are those on hand at the end of an accounting period which could provide resources to discharge existing liabilities or finance future operations. Therefore, capital assets and inventories do not represent financial assets and are not reported as such.
5. Loans, advances and long-term investments are recorded at cost less any valuation allowance. A valuation allowance is provided to reflect the estimated realizable value of these assets. It is also used to reflect discounts made to certain loans for the amount of their significant concessionary terms. The amount of the discount is amortized over the remaining concessionary period of the loan.
6. Investments denominated in foreign currency are translated to the Canadian dollar equivalent at the exchange rate in effect at March 31, unless the rate of exchange or a forward exchange contract fixing the value has been negotiated, in which case that rate or amount is used.

Expenses and other transaction charges incurred on the purchase of investments during the year are charged to debt servicing expense. Those expenses incurred in foreign currency are translated at the exchange rate in effect on the transaction date.

The year end investment translation adjustments reflecting the foreign exchange fluctuation are amortized annually to debt servicing expense over the remaining life of the investment.

D. BASIS OF ACCOUNTING FOR PRIOR PERIOD ADJUSTMENTS

Material adjustments resulting from changes in accounting policy, from litigation or from other external decisions, which are attributable to and identifiable with prior periods are recorded as prior period adjustments. It is the Government's practice to prospectively reflect the effects of such adjustments in the Accumulated Deficit. Prior year balances are therefore not restated.

2. TRUST FUND

Included in the Statement of Financial Position is an amount owing to the Trust Fund which primarily represents surplus cash of Crown organizations, Government enterprises and special funds including the Fiscal Stabilization Fund and the Manitoba Lotteries Fund, on deposit with the Minister of Finance for investment but not specifically invested. Such deposits are pooled with other available funds of the Government for investment purposes and are accorded a market rate of interest.

3. SERIAL DEBENTURES OF SCHOOL DIVISIONS AND DISTRICTS

These consist of serial debentures issued by school divisions and districts for which the Government is primarily responsible for repayment. These securities are therefore included in the Accumulated Deficit because they do not represent a claim on other parties.

4. GUARANTEED AND INDIRECT LIABILITIES

Debt issued by Crown organizations and Government enterprises which is guaranteed by the Government at March 31:

	(\$ millions)	
	1996	1995
Provincial utilities	643	676
Debt serviced in whole or in part from the Operating Fund	-	3
Manitoba Grow Bonds	7	6
	650	685
Less: Applicable sinking funds	138	129
	512	556

The Government has also been authorized to guarantee promissory notes, loans, bank lines of credit, mortgages and other securities to a maximum of \$669 million (1995 - \$637 million). As at March 31, 1996, \$252 million (1995 - \$382 million) was outstanding.

5. FINANCIAL COMMITMENTS

The Government has approved long-term financial arrangements of various entities wherein indebtedness has been issued that is not guaranteed by the Government, but funding assistance is provided annually from appropriations of the Operating Fund. The Government has also made future commitments against appropriations under long-term contracts that cover the acquisition and/or rental of physical assets. These financial commitments as at March 31 are as follows:

	(\$ millions)	
	1996	1995
LONG-TERM FINANCIAL ARRANGEMENTS:		
Hospitals and Personal Care Homes	604	617
Public Schools	337	328
Manitoba Housing and Renewal Corporation	215	219
Repap Pulp and Paper Inc. (Divestiture of Manfor Ltd.)	-	150
Brandon University	2	2
	1,158	1,316
FUTURE COMMITMENTS:		
Acquisition of physical assets	102	191
Rental of physical assets	67	66
	1,327	1,573

In addition to the approved outstanding debt for Hospitals and Personal Care Homes, lines of credit up to \$109.1 million (1995-\$146.1 million) have been approved to finance capital projects currently in process. On completion of these projects, the borrowings will be converted to long-term financial arrangements.

6. CONTINGENCIES

Hudson Bay Mining and Smelting Company (HBMS)

The Government is party to an agreement with HBMS in relation to the Ruttan Mine whereby, upon closure, the Government is committed to paying environmental clean-up costs, certain Hydro charges and the municipal tax liability in excess of the limit set as HBMS's share. It is estimated that the Government's potential liability could be as high as \$7 million.

Crop Reinsurance Fund

In accordance with the terms of a reinsurance agreement between the Province, the Government of Canada and the Manitoba Crop Insurance Corporation (MCIC), the two Governments maintain separate reinsurance funds in relation to the crop insurance program. Where MCIC indemnities are in excess of funds available, advances are made to MCIC from the reinsurance funds. MCIC is then committed to repaying the reinsurance funds from future years' premiums, and to that end premiums are adjusted annually, using an actuarial projection covering the ensuing 25 years, to ensure that sufficient funds will be available. At March 31, 1996, the Crop Reinsurance Fund of Manitoba had a shortfall of \$5 million (1995- \$13 million).

Litigation

The Government has been named in various legal actions of which two are of potential significance at March 31, 1996:

Mitigation Commitments

The Province of Manitoba is party to an agreement dated December 16, 1977 with the Government of Canada, Manitoba Hydro and the Northern Flood Committee Inc., which includes compensation and mitigation for the impact of the Churchill River Diversion and Lake Winnipeg Regulation project. Ninety-four claims in which the Province is named as a respondent have been filed with the Arbitrator. Fifty-three have been satisfied or have interim settlements and forty-one have yet to be determined at March 31, 1996. The Province's contingent liability is estimated to be in excess of \$27 million. Further claims against the Government have been made related to the development of the Grand Rapids Hydro Project. The cost to the Province, if any, cannot be determined because the outcome of these actions is uncertain.

The province has entered into agreements with Manitoba Hydro whereby Manitoba Hydro assumed obligations of the province with respect to northern development projects. With these agreements, Manitoba Hydro has assumed obligations totalling \$93 million (1995 - \$88 million) in exchange for which water power rental charges are fixed at current rates until June 30, 1999.

Canadian National Railways (CNR)

The CNR has requested a declaration that the Retail Sales Tax Act does not apply to railway stock and repair costs, or in the alternative, if it does, that the legislation is ultra vires. CNR is requesting a refund of Sales Tax it has paid in relation to the goods and services in question.

No provision has been made at March 31, 1996 in the accounts of the Province as the final results are uncertain.

7. PENSION LIABILITY

The Government of the Province of Manitoba sponsors three separate pension plans. These include the Civil Service Plan, the Teachers' Plan and the Members of the Legislative Assembly Plan.

A. Civil Service Plan

The Civil Service Superannuation Act established a defined benefit plan to provide pension benefits to employees of the Manitoba Civil Service and to participating agencies of the Province through the Civil Service Superannuation Fund (CSSF).

As at March 31, 1996, the Civil Service Plan had approximately 24,900 participants including active members, retired employees and former employees with entitlements.

Certain amendments to the Civil Service Superannuation Act were made in 1992 which required that the CSSF establish and fund a separate account in an amount sufficient to cover the Province's actuarial costs of the 1992 amendments to the Act. The CSSF account maintained on behalf of the Province at March 31, 1996 was \$14 million (1995 - \$12 million).

The lifetime pension calculation equals 2% of a member's best five of the last twelve years average yearly pensionable earnings multiplied by pensionable service, minus 0.6% of the average Canada Pension Plan (CPP) earnings for the same period multiplied by pensionable service since January 1, 1966.

The Act requires that employees contribute 5.1% on pensionable earnings up to the CPP maximum earnings, and 7.0% on pensionable earnings above the maximum. 89.8% of contributions are used to fund basic benefits and 10.2% of contributions are allocated for indexing benefits. Contributions continue until the employee's retirement or other termination from service. Employee contributions for the March 31, 1996 year end amounted to \$31 million.

Indexing benefits are paid to the extent that the indexing adjustment account can finance one-half of a cost-of-living increase granted. The maximum annual adjustment is limited by legislation to two-thirds of the increase in the Consumer Price Index for Canada.

The Province does not make contributions to the CSSF during employees' service. By legislation, however, it is required to pay 50% of the pension disbursements made from the CSSF. For the year ended March 31, 1996, payments of \$36 million were made to the CSSF.

An actuarial valuation report of the Government's liability to the CSSF was determined as at December 31, 1992. The report also provided a formula to update the liability on an annual basis. In accordance with the formula adopted by the actuary, the Government's actuarial liability to the CSSF has been calculated on a non-indexed basis at \$792 million as at March 31, 1996 (1995 - \$730 million). This figure does not make any provision for future indexation. However, the Fund provides for annual indexing on the condition that the adjustment does not create an actuarial liability. At December 31, 1995 the CSSF had a reserve of \$75 million (1994 - \$71 million). Therefore, the Government's liability would be increased by this amount.

B. Teachers' Plan

The Teachers' Pension Act established a defined benefit plan to provide pension benefits to individuals that have taught in a public school located in the Province.

As at March 31, 1996, the Teachers' Retirement Allowances Fund (TRAF) had approximately 22,000 participants including active members, retired employees and former employees with entitlements.

The lifetime pension calculation is the sum of

2% of the average annual salary during a selected seven year period multiplied by the years of pensionable service before July 1, 1980, reduced by 0.6% of the average earnings to the CPP maximum during the selected seven years multiplied by the number of years of service between January 1966 and June 1980

and

2% of the average annual salary during a selected five year period multiplied by the years of pensionable service after June 30, 1980, reduced by 0.6% of the average earnings to the CPP maximum during the selected five years multiplied by the number of years of service between July 1980 and the retirement date.

The Act requires that employees contribute 5.7% on pensionable earnings up to the CPP maximum earnings, and 7.3% on pensionable earnings above the maximum. 83.7% of contributions are used to fund basic benefits and 16.3% of contributions are allocated for indexing benefits. Contributions continue until the employee's retirement or other termination from service. Employee contributions for the March 31, 1996 year end amounted to \$43 million.

Indexing benefits are paid to the extent that the pension adjustment account can finance one-half of a cost-of-living increase granted.

The Province does not make contributions to TRAF during employees' service. By legislation, however, it is required to pay 50% of the pension disbursements made by TRAF and the other disbursements as provided for in the Teachers' Pension Act. For the year ended March 31, 1996, payments of \$51 million were made to TRAF.

No formal actuarial valuation report of the government's liability to TRAF is done. The net assets available for benefits held in TRAF, which includes an amount for the employees' share of indexation, represents the employees' obligation towards the total pension liability, and amounted to \$1,226 million as at December 31, 1995 (1994 - \$1,088 million). Since employers pay 50% of all benefits, the Government's liability should approximate this amount.

C. Members of the Legislative Assembly Plan

The Legislative Assembly Act established a voluntary defined benefit plan (the Plan) to provide pension benefits to Members of the Legislative Assembly (MLA's) who met the entitlement requirements as provided for in the Act.

Members' contributions as deducted from their remuneration were treated as revenue of the Government. Member contributions from April 1 to 24, 1995 amounted to \$ 14,964. The Government is then required to pay all the pension disbursements made to retire MLA's in accordance with the provisions of the Plan. As at March 31, 1996, the Plan had 133 participants including current members, retired members and former members with entitlements.

The lifetime pension calculation is equal to 3% of the average annual indemnities for the last five years served as a member (or all the years served if less than five) multiplied by the number of years of pensionable service. These entitlements are fully indexed to cost of living increases. An actuarial valuation as at December 31, 1991 determined the Government's liability to be \$24 million.

As of April 25, 1995, MLA's may contribute up to 7% of their remuneration toward a Registered Retirement Savings Plan (RRSP) of their choice. The Government matches the member's contribution. In the event that a member withdraws money from the RRSP while an active member of the Assembly, the Government's contribution must be refunded. Since these contributions are made on an on-going basis, there are no future liabilities to the Government for service after April 24, 1995.

Changes to Plans

During the year, no amendments were made to any of the plans. Consequently, there was no amount reflected in pension entitlements earned in the year for plan amendments.

Actuarial Assumptions

The actuarial valuations were based on a number of assumptions about future events, such as interest rates, wage and salary increases, inflation rates and rates of employee turnover, disability and mortality. The assumptions used reflect the Province's best estimates of expected long-term rates and short-term forecasts.

Long-term inflation anticipated by the actuary is provided for information purposes as inflation can affect the level of salaries and the level of interest rates as well as escalate the indexation rate used. In calculating future contributions, actuarial projections in respect of the rate of increases for inflation used an annual rate of increase equal to 4% per year with a rate of return on investments of 8%. Projected salary increases range from 4.7% to 10.8%.

Actuarial Valuations

Actuarial valuations for funding purposes are performed on the Civil Service Plan and the Teachers' Plan triennially. The most recent dates for this valuation were December 31, 1992 and January 1, 1993 respectively. An actuarial valuation of the Government's liability is only performed on the Civil Service Plan.

8. EXPENDITURES IN EXCESS OF LEGISLATIVE AUTHORITY

1. The following voted appropriations of the Government were placed in a net overexpended position as a result of expenditures in excess of the amounts recovered from other appropriations as well as adjustments made to reflect valuation allowance provisions and to accrue liabilities which had not been quantified until after March 31, 1996:

	(\$ millions)
Health	
Community and Mental Health Services	2.2
Employee Benefits and Other Payments	.2
Family Services	
Income Security and Regional Operations	.3
Urban Affairs	
Lotteries Funded Programs	1.4

2. There were 6 appropriations of the Government that had late accounts paid in the 1996-97 fiscal year which were in excess of the balance remaining in the appropriations by a total of \$1.5 million at March 31, 1996. These late accounts paid subsequent to 45 days after year end are excluded from March 31, 1996 liabilities by the Financial Administration Act. These late accounts result in non-compliance with appropriation limits established for the respective programs.

9. CHANGES IN ACCOUNTING POLICY

The following changes are disclosed in accordance with Section 10 of the Financial Administration Act. The Government expanded its accrual accounting policy to include accounts payable for payroll tax refunds under the Workforce 2000 Program and additional vacation and overtime payable. The effect of all these accounting policy changes, adopted by the Government at March 31, 1996, is an increase to the accumulated deficit of \$8.0 million, a decrease in budgetary surplus of \$0.5 million and an increase in accounts payable of \$8.5 million.

10. LIABILITY FOR TAX REFUNDS

The federal Indian Act exempts Status Indians and Indian bands from paying provincial tax on tobacco and fuel purchased on a reserve. The Government has recorded a provision which is an estimate of the provincial taxes refundable to status natives under this Act. The estimate was quantified for the first time in 1994-95. Included in the provision at March 31, 1996, is an amount of \$7 million that relates to additional taxes now determined to have been collected prior to the 1995-96 fiscal year and therefore has been recorded as a prior period adjustment. A further amount of \$2 million has also decreased the budgetary surplus since it affected the 1995-96 year.

11. ENTRIES MADE SUBSEQUENT TO JUNE 30, 1996

Section 8(2) of the Financial Administration Act requires disclosure of entries made after June 30 respecting transactions of the preceding year. Accordingly, the following are reported.

A. Accrued Charges and Provisions

Entries were made to record salaries and benefits in the amount of \$1 million.

B. Amounts Receivable

Entries were made to record amounts receivable of \$ 9 million.

C. Transfers

Entries were made to record a transfer to general revenue from the Manitoba Lotteries Fund of \$1 million and a transfer from general revenue to the Mining Community Reserve Fund of \$1 million. In addition, a transfer of net revenue was made in the amount of \$ 157 million to the Fiscal Stabilization Fund.

12. BALANCED BUDGET LEGISLATION

Section 6 of the Balanced Budget, Debt Repayment and Taxpayer Protection Act requires the Minister of Finance to report on compliance with the Act in the audited financial statements of the Operating Fund for each fiscal year. The Statement of Revenue and Expenditure shows a Budgetary Surplus of \$157 million. The Government is therefore in compliance with the Act.

13. SUBSEQUENT EVENT

The Province of Manitoba entered into an agreement (1991 Operating Agreement) with the majority owners of the Winnipeg Jets and the City of Winnipeg in August 1992. This agreement was to expire in 1997 or such earlier date as might be agreed. An offer to purchase the Winnipeg Jets was received and accepted by the majority owners in late 1995 and it was subsequently agreed to close the sale transaction on July 1, 1996.

The 1991 Operating Agreement contained conditions which potentially created liabilities for the Province. The Province was liable for 50% of the accumulated operating losses of the Team. Up to and including June 30, 1996 all of these obligations have been paid.

Under the 1991 Operating Agreement, the Province had a beneficial ownership interest in the Winnipeg Jets of 17.82%. The Province's share of the sale proceeds was \$10.2 million and this amount is to be included in 1996/97 revenue.

14. COMPARATIVE FIGURES

Certain of the 1995 financial statement figures have been restated to be consistent with the 1996 presentation.

ACCOUNTS PAYABLE, ACCRUED CHARGES, PROVISIONS AND DEFERRED REVENUE

SCHEDULE 1

As at March 31, 1996
(with comparative figures for March 31, 1995)

	(\$ millions)	
	1996	1995
Accounts Payable.....	411	531
Accrued Charges		
Interest Accrued on Provincial Borrowings and Trust Funds.....	323	320
Other Accrued Liabilities:		
Access Program Student Bursaries.....	1	-
Communities Economic Development Fund.....	1	1
Criminal Injuries Compensation Board.....	19	19
Crown Organizations - Vacation Liability.....	11	11
Gross Revenue Insurance Plan.....	-	10
Land Acquisition Claims.....	2	1
Manfor Ltd. Divestiture.....	1	5
Manitoba Crop Insurance Corporation.....	8	6
Manitoba Lotteries Holdbacks.....	-	2
Manitoba Trading Corporation.....	1	-
Net Income Stabilization.....	4	2
Northern Flood Claims Settlements.....	14	14
Northern Schools Construction Program.....	1	1
Salaries and Benefits.....	61	58
Tobacco and Fuel Tax Refunds.....	21	25
Tripartite Land Assembly Program.....	2	-
VLT Grants Payable.....	2	-
Provision for Future Losses on Guarantees.....	12	9
Deferred Revenue.....	45	52
	<u>940</u>	<u>1,067</u>

SCHEDULE 2

SCHEDULE OF BORROWINGS

As at March 31, 1996
(with comparative figures for March 31, 1995)

Fiscal Year of Maturity	(\$ millions)					
	Bonds and Debentures		Canada Pension Plan Cdn	Govt of Canada Cdn	Treasury Bills Cdn	Totals
	Cdn	US				1996 1995
1996.....	-	-	-	-	-	- 1,628
1997.....	555	-	86	1	650	1,292 642
1998.....	1,081	-	91	1	-	1,173 1,173
1999.....	683	417	99	1	-	1,200 1,226
2000.....	464	212	107	-	-	783 816
2001.....	1,326	826	111	-	-	2,263 1,669
1996-2001.....	4,109	1,455	494	3	650	6,711 7,154
2002-2006.....	1,477	3,560	638	-	-	5,675 5,743
2007-2016.....	650	-	742	-	-	1,392 1,342
2017-2031.....	900	2,317	-	-	-	3,217 2,978
2002-2031.....	3,027	5,877	1,380	-	-	10,284 10,063
Total Borrowings.....	7,136	7,332	1,874	3	650	16,995 17,217
Reduced by:						
Unamortized Debt Issue Costs.....	29	15	-	-	-	44 50
Debt of the Province of Manitoba held as Provincial Investments	-	-	-	-	126	126 259
	7,107	7,317	1,874	3	524	16,825 16,908

AMOUNTS RECEIVABLE

SCHEDULE 3

As at March 31, 1996
(with comparative figures for March 31, 1995)

	(\$ millions)	
	1996	1995
Taxation Revenue:		
Corporation Capital Tax.....	3	2
Corporation Income Tax.....	35	33
Gasoline Tax.....	13	12
Health and Education Levy.....	17	17
Individual Income Tax.....	146	140
Motive Fuel Tax.....	7	6
Retail Sales Tax.....	66	66
Revenue Act, 1964, Part 1.....	5	5
Tobacco Tax.....	9	9
	<u>301</u>	<u>290</u>
Government of Canada and Other Governments:		
Shared Cost Programs/Agreements.....	63	41
Interest Income:		
Province of Manitoba Sinking Fund.....	75	73
Other Investments.....	7	16
	<u>82</u>	<u>89</u>
Other:		
Community Colleges.....	3	3
Fire Prevention Fund.....	1	-
ISM Refund.....	1	-
Gross Revenue Insurance Plan.....	12	-
Sundry Departmental Revenue.....	7	7
Vehicle Registration.....	5	-
Water Power Rentals.....	12	11
	<u>41</u>	<u>21</u>
	<u>487</u>	<u>441</u>

LOANS AND ADVANCES**SCHEDULE 4**

As at March 31, 1996
(with comparative figures for March 31, 1995)

(\$ millions)

	Crown Corporations, Agencies, Boards and Commissions	Other Governments	Other	1996 Total	1995 Total
Due 1 Year or Less.....	277	1	62	340	301
Due Over 1 Year.....	6,427	-	68	6,495	6,404
Total.....	6,704	1	130	6,835	6,705
Less: Sinking Funds.....	526	-	9	535	469
	6,178	1	121	6,300	6,236
Less: Valuation Allowance.....	50	-	8	58	86
	6,128	1	113	6,242	6,150
Less: Loans made to Crown Utilities..	5,427	-	-	5,427	5,306
Net.....	701	1	113	815	844

LONG-TERM INVESTMENTS**SCHEDULE 5**

As at March 31, 1996
(with comparative figures for March 31, 1995)

(\$ millions)

	Crown Corporations	Other	1996 Total	1995 Total
Shares:				
Common.....	9	5	14	26
Preferred.....	2	-	2	2
Special.....	-	2	2	2
Debentures.....	1	-	1	2
Profit Sharing Agreement.....	-	11	11	11
	12	18	30	43
Less: Valuation Allowance.....	7	18	25	25
Net.....	5	-	5	18

EXPENDITURE BY TYPE

SCHEDULE 6

For the Year Ended March 31, 1996
(with comparative figures for the year ended March 31, 1995)

	(\$ millions)	
	1996	1995
Personnel Services.....	693	670
Grants/Transfer Payments.....	3,035	3,007
Transportation.....	41	31
Communications.....	24	25
Supplies and Services.....	275	254
Social Assistance Related.....	495	490
Other Operating.....	44	33
Debt Servicing.....	566	570
	<u>5,173</u>	<u>5,080</u>
Capital.....	332	321
	<u>5,505</u>	<u>5,401</u>

EXPENDITURE BY CATEGORY

SCHEDULE 7

For the Year Ended March 31, 1996
(with comparative figures for the year ended March 31, 1995)

	(\$ millions)			
	Operating	Capital	1996 Total	1995 Total
Health.....	1,816	76	1,892	1,828
Education and Training.....	953	38	991	980
Family Services.....	665	1	666	656
Economic and Resource Development:				
Agriculture.....	90	1	91	112
Allowance for Losses and Expenditures incurred by Crown Corporations and Other Provincial Utilities.....	1	-	1	-
Energy and Mines.....	11	-	11	12
Environment.....	14	-	14	16
Highways and Transportation.....	111	117	228	227
Housing.....	47	3	50	56
Industry, Trade and Tourism.....	42	1	43	39
Natural Resources.....	80	9	89	89
Northern Affairs.....	14	3	17	19
Sustainable Development Innovations Fund.....	3	-	3	11
	413	134	547	581
Assistance to Local Governments and Taxpayers:				
Rural Development.....	34	11	45	39
Tax Credit Programs.....	189	-	189	190
Urban Affairs.....	55	17	72	67
	278	28	306	296
Justice, Administration and Other Government Services:				
Civil Service Commission.....	4	-	4	4
Community Support Programs.....	6	-	6	5
Consumer and Corporate Affairs.....	12	-	12	12
Culture, Heritage and Citizenship.....	46	6	52	53
Employee Benefits and Other Payments.....	34	-	34	32
Executive Council.....	3	-	3	3
Finance - Departmental Programs.....	25	1	26	26
Fitness and Sport.....	14	2	16	13
Government Services (excluding lease payments to M.P.I.).	37	14	51	50
Justice.....	181	1	182	179
Labour.....	16	-	16	16
Legislation Assembly.....	21	-	21	15
Other Appropriations.....	54	31	85	54
Status of Women.....	1	-	1	1
	454	55	509	463
Debt Servicing Costs:				
Manitoba Properties Inc.....	38	-	38	34
Statutory.....	556	-	556	563
	594	-	594	597
	5,173	332	5,505	5,401

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TRUST FUND ASSETS AND LIABILITIES

As at March 31, 1996
(with comparative figures for March 31, 1995)

	1996	1995
	\$	\$
ASSETS		
Amount Due from Operating Fund.....	637,955,605	488,863,117
Cash and Investments.....	857,384,792	848,835,787
Note Receivable - Repap Enterprises Ltd.....	3,000,000	-
Accounts Receivable - Manitoba Lotteries Corporation.....	-	44,242,987
	<u>1,498,340,397</u>	<u>1,381,941,891</u>
LIABILITIES		
Administered Trust Fund Balances.....	<u>1,498,340,397</u>	<u>1,381,941,891</u>
CUSTODIAL TRUST FUNDS		
Cash, Bonds and Other Securities held by the Department of Finance and Other Government Departments - as listed on page 2-9.....	<u>207,352,714</u>	<u>200,575,178</u>

CASH AND INVESTMENTS

As at March 31, 1996
(with comparative figures for March 31, 1995)

	1996 \$	1995 \$
SINKING FUNDS:		
Sinking Fund Investments held for Bonds issued by Crown Corporations, Agencies, Boards and Commissions:		
Manitoba Hydro-Electric Board.....	136,665,735	124,985,091
Manitoba Telephone System.....	1,737,625	1,459,255
University of Manitoba.....	-	3,000,000
	<u>138,403,360</u>	<u>129,444,346</u>
FUNDS ON DEPOSIT FOR INVESTMENT:		
Manitoba Public Insurance Corporation:		
Cities, Villages, Towns and Rural Municipalities.....	173,523,845	174,545,073
Government of Canada Bonds.....	21,404,726	75,007,950
Hospital Debentures.....	31,432,430	33,759,245
Newfoundland Municipal Financing Corporation Bonds.....	1,759,600	1,250,000
Ontario Hydro Bonds.....	71,486,953	39,586,500
Province of Alberta Debentures.....	11,271,531	8,054,100
Province of British Columbia Debentures.....	36,596,480	33,452,240
Province of Manitoba Debentures.....	60,753,771	54,531,201
Province of New Brunswick Debentures.....	25,048,885	18,537,760
Province of Ontario Debentures.....	24,211,057	28,491,160
Province of Quebec Debentures.....	2,277,400	2,277,400
Province of Saskatchewan Debentures.....	30,002,286	18,313,926
Quebec Hydro Bonds.....	18,582,600	18,582,600
School Division Debentures.....	206,946,702	207,808,303
	<u>715,298,266</u>	<u>714,197,458</u>
Northern Flood Agreement:		
Quebec Hydro Bonds.....	-	294,000
Winnipeg School Division Debentures.....	562,289	589,657
	<u>562,289</u>	<u>883,657</u>
	<u>715,860,555</u>	<u>715,081,115</u>
Miscellaneous Trust:		
Suitors' Money Act -		
Cash in Canadian Imperial Bank of Commerce.....	3,120,877	4,310,326
	<u>857,384,792</u>	<u>848,835,787</u>

ADMINISTERED TRUST FUND BALANCES

As at March 31, 1996
(with comparative figures for March 31, 1995 and displaying
Receipts, Disbursements and Transfers for the Year Ended March 31, 1996)

	1995 Balance \$	Receipts/ Transfers \$	Disbursements/ Transfers \$	1996 Balance \$
GOVERNMENT ENTERPRISES				
SINKING FUNDS:				
Sinking Fund Contributions by Utilities and Others for own Direct Debt -				
Manitoba Hydro-Electric Board.....	124,985,091	495,837,042	535,150,339	85,671,794
Manitoba Hydro-Electric Board - U.S.....	-	51,008,750	14,809	50,993,941
Manitoba Telephone System.....	1,459,255	55,355,055	55,076,685	1,737,625
	<u>126,444,346</u>	<u>602,200,847</u>	<u>590,241,833</u>	<u>138,403,360</u>
ON DEPOSIT FOR INVESTMENT:				
Leaf Rapids Town Properties Limited.....	613,322	221,810	158,326	676,806
Manitoba Centennial Centre Corporation.....	190,863	1,008,510	958,373	241,000
Manitoba Crop Insurance Corporation.....	-	59,497,105	5,219,500	54,277,605
Manitoba Development Corporation.....	6,151,003	627,384	-	6,778,387
Manitoba Development Corporation - Tourism/85 Agreement.....	172,897	-	18,657	154,240
Manitoba Housing and Renewal Corporation.....	4,007,483	33,387,283	25,356,832	12,037,934
Manitoba Housing and Renewal Corporation - Insurance Fees.....	229,359	16,284	-	245,643
Manitoba Housing Authority.....	1,290,150	24,128,597	22,903,275	2,515,472
Noon Meal Program.....	76,023	155,182	160,000	71,205
Security Deposits.....	105,048	16,270	8,204	113,114
Manitoba Hydro-Electric Board.....	1,500,000	1,023,595,393	980,595,393	44,500,000
Manitoba Lotteries Corporation.....	-	2,495,551	-	2,495,551
Manitoba Mineral Resources Limited.....	38,174,591	3,205,819	41,380,410	-
Manitoba Public Insurance Corporation.....	808,923,347	149,045,375	209,421,814	748,546,908
Manitoba Telephone System.....	1,500,000	261,130,070	254,101,051	8,529,019
Manitoba Trading Corporation.....	-	1,063,757	-	1,063,757
	<u>862,934,086</u>	<u>1,559,594,390</u>	<u>1,540,281,835</u>	<u>882,246,641</u>
ON DEPOSIT FOR ADMINISTRATION:				
Communities Economic Development Fund.....	102,400	2,567,216	1,703,456	966,160
Manitoba Agricultural Credit Corporation.....	3,933,636	115,120,834	116,937,330	2,117,140
Manitoba Crop Insurance Corporation - General.....	570,714	25,097,583	25,074,611	593,686
Hail Insurance.....	39,191	6,206,756	6,122,991	122,956
Reinsurance Account.....	31,201,886	8,029,006	-	39,230,892
Revenue Insurance.....	780,687	34,986,986	34,893,936	873,737
Manitoba Public Insurance Corporation.....	437,460	366,985,351	366,022,835	1,399,976
Manitoba Text Book Bureau.....	2,680,759	7,476,973	7,581,415	2,576,317
Manitoba Trading Corporation.....	715,956	378,856	950,934	143,878
Manitoba Water Services Board.....	979,151	36,202,600	36,480,878	700,873
	<u>41,441,840</u>	<u>603,052,161</u>	<u>595,768,386</u>	<u>48,725,615</u>
CROWN ORGANIZATIONS AND OTHER				
SINKING FUNDS:				
University of Manitoba.....	3,000,000	9,237,541	12,237,541	-
ON DEPOSIT FOR INVESTMENT:				
Agencies Self Insurance.....	-	1,000,000	-	1,000,000
Carried Forward.....	-	1,000,000	-	1,000,000

	1995 Balance \$	Receipts/ Transfers \$	Disbursements/ Transfers \$	1996 Balance \$
Brought Forward.....	-	1,000,000	-	1,000,000
Brandon Mental Health Centre -				
General Trust.....	6,627	454	-	7,081
Special Trust.....	115,078	7,879	-	122,957
Community Colleges -				
Assiniboine.....	600,726	41,793	-	642,519
Keewatin.....	470,000	9,166,700	9,233,700	403,000
Red River.....	1,217,500	20,115,000	21,332,500	-
Co-operative Promotion Board.....	143,000	-	-	143,000
Economic Innovation and Technology Council.....	943,465	1,816,353	2,496,917	262,901
Government Departments -				
Education & Training - P. A. C. E.	14,563	802	4,000	11,365
Finance - Sundry Trust.....	717	8,274,722	7,842,427	433,012
Justice - Federal Surcharge.....	531,057	542,361	373,887	699,531
Justice - Civil Litigation Branch.....	57,854	42,549	44,200	56,203
Natural Resources - Land Development.....	75,836	5,406	-	81,242
Manitoba Arts Council.....	525,000	2,920,528	2,742,594	702,934
Manitoba Centennial Foundation of the Future.....	33,912	4,511	-	38,423
Manitoba Developmental Centre.....	150,000	-	-	150,000
Manitoba Foundation.....	3,618	199,274	198,780	4,112
Manitoba Habitat Heritage Corporation.....	256,543	91,877	100,000	248,420
Manitoba Health Services Insurance Plan -				
Debenture.....	521,914	1,294,708	1,346,998	469,624
Other.....	1,068,961	758,025	1,377,534	449,452
Manitoba Hog Producers Marketing Board.....	500,000	2,000,000	2,000,000	500,000
Manitoba Intercultural Council.....	7,640	156	7,796	-
Manitoba Law Foundation.....	411,164	1,042,830	528,994	925,000
Manitoba Product Stewardship Corporation.....	-	851,916	-	851,916
Manitoba Properties Incorporated.....	3,785,329	1,175,000	4,960,329	-
Special Operating Agencies Financing Authority -				
Civil Legal Services.....	-	100,000	-	100,000
Fleet Vehicles Agency.....	503,668	7,169,717	7,673,385	-
Materials Distribution Agency.....	451,615	4,305,190	4,049,805	707,000
Vital Statistics.....	315,000	336,000	-	651,000
	<u>12,710,787</u>	<u>63,263,751</u>	<u>66,313,846</u>	<u>9,660,692</u>
ON DEPOSIT FOR ADMINISTRATION:				
Agencies Self Insurance.....	668,810	1,289,128	1,647,830	310,108
Economic Innovation and Technology				
Council.....	477,728	12,300,122	12,134,844	643,006
Manitoba Beef Commission.....	24,780	3,860	28,640	-
Manitoba Finance Suspense.....	42,212	857,664	899,876	-
Manitoba Health Services Insurance Plan.....	35,904,069	42,940,015	27,464,251	51,379,833
Manitoba Health Services Insurance Plan -				
Ambulance Service.....	19,611	37,103	42,304	14,410
Manitoba Potash Corporation.....	1,044	165,449	160,031	6,462
Public Schools Finance Board.....	10,281,456	8,021,380	10,281,456	8,021,380
Public Schools Finance Board -				
Capital Facilities Payroll.....	109,386	445,000	483,620	70,766
	<u>47,529,096</u>	<u>66,059,721</u>	<u>53,142,852</u>	<u>60,445,965</u>
SPECIAL FUNDS				
ON DEPOSIT FOR INVESTMENT:				
Fires Prevention Fund.....	7,394,577	2,460,520	3,669,000	6,186,097
Fiscal Stabilization Fund.....	30,463,546	177,011,260	125,000	207,349,806
Fiscal Stabilization Fund Note Receivable	-	3,000,000	-	3,000,000
Manitoba Lotteries Fund.....	120,305,506	293,581,785	382,124,135	31,763,156
Manitoba Lotteries Fund Account Receivable.....	44,242,987	-	44,242,987	-
Victims Assistance Fund.....	1,270,100	1,336,155	2,020,466	585,789
	<u>203,676,716</u>	<u>477,389,720</u>	<u>432,181,588</u>	<u>248,884,848</u>

	1995 Balance \$	Receipts/ Transfers \$	Disbursements/ Transfers \$	1996 Balance \$
ON DEPOSIT FOR ADMINISTRATION:				
Abandonment Fund Reserve.....	11,875	25,048	-	36,923
Fires Prevention Fund.....	37,009	6,279,048	6,308,708	7,349
Land Titles Assurance Fund.....	210,540	47,867	-	258,407
Manitoba Law Reform Commission.....	55,396	142,468	145,747	52,117
Mining Community Reserve.....	18,324,463	2,514,107	394,902	20,443,668
Quarry Rehabilitation Reserve.....	2,487,479	1,411,248	532,258	3,366,469
Veterinary Science Scholarship Fund.....	-	19,220	13,600	5,620
Victims Assistance Fund.....	83,980	642,854	640,000	86,834
	<u>21,210,742</u>	<u>11,081,860</u>	<u>8,035,215</u>	<u>24,257,387</u>

FIDUCIARY TRUSTS

ON DEPOSIT FOR INVESTMENT:				
Chief Electoral Officer Deregistration.....	-	1,032	-	1,032
Civil Service Superannuation Fund.....	101,364	448,548	522,527	27,385
Employee Charitable Donations.....	1,140,154	926,060	845,171	1,221,043
Government Departments -				
Health -				
Dauphin.....	-	6,697,472	980,195	5,717,277
Fairview.....	-	2,983,407	441,515	2,541,892
General.....	-	6,552,611	-	6,552,611
Health Sciences Centre.....	-	4,625,000	-	4,625,000
St Boniface 1.....	-	1,807,005	-	1,807,005
St Boniface 2.....	-	7,767,592	1,168,444	6,599,148
Selkirk.....	-	866,317	-	866,317
Highways - Dealer Bonds.....	116,002	7,539	5,890	117,651
Labour - Employment Standards.....	20,672	433,481	451,609	2,544
Hudson Bay Co. Archives.....	219,566	13,557	34,000	199,123
Information System Management Corporation.....	1,524,371	-	-	1,524,371
MLA Pension Funds.....	-	34,430	1,816	32,614
Manitoba Home Care Employees'				
Benefits Trust Fund.....	3,699,691	283,042	3,087,460	895,273
Manitoba Milk Producers' Marketing Board.....	1,475,000	124,447,768	123,030,768	2,892,000
Municipal Employees' Benefit Fund.....	3,877,825	743,990	120,540	4,501,275
Northern Flood Agreement.....	893,223	117,847	220,216	790,854
Public Service Finance Board -				
Rosenort School.....	85,662	8,245	12,150	81,757
Public Trustee.....	27,100,000	43,400,000	44,050,000	26,450,000
Red River Community College -				
Bursary and Scholarship Fund.....	249,552	128,038	12,000	365,590
Student Building.....	480,874	245,598	-	726,472
Selkirk Mental Health Centre.....	45,000	-	-	45,000
Teachers' Retirement Allowances Fund.....	1,670,000	75,515,000	76,535,000	650,000
Tire Stewardship Board.....	-	3,472,646	1,264,831	2,207,815
Winnipeg Core Area Land Acquisition.....	2,507,535	87,077	21,612	2,573,000
	<u>45,206,491</u>	<u>281,613,302</u>	<u>252,805,744</u>	<u>74,014,049</u>

ON DEPOSIT FOR ADMINISTRATION:				
Minister of Rural Development.....	679,908	5,796,388	6,345,770	130,526
Agri - Food Conference.....	-	71,986	68,309	3,677
Aluminum Can Recycling Program.....	732	-	-	732
Amounts Collected on Behalf of Municipalities and Local Government re Permits and Leases.....	43,936	2,444,487	2,457,830	30,593
Awards of Excellence Program.....	-	59,105	8,174	50,931
Builders' Lien Act.....	2,606,754	7,239,551	8,136,772	1,709,533
Canada-Manitoba Infrastructure - Federal.....	100	22,904,167	22,904,267	-
Canada-Manitoba Special Agreement DSFM.....	-	2,896,700	3,024,774	(128,074)
City of Winnipeg - Capital Cost Claims.....	-	1,848,077	1,712,103	135,974
	<u>3,331,430</u>	<u>43,260,461</u>	<u>44,657,999</u>	<u>1,933,892</u>

	1995 Balance \$	Receipts/ Transfers \$	Disbursements/ Transfers \$	1996 Balance \$
Brought Forward.....	3,331,430	43,260,461	44,657,999	1,933,892
Consumer Protection Act.....	70,817	11,383	42,598	39,602
Contractual Holdbacks.....	1,100,063	1,983,923	1,115,667	1,968,319
Copyright Fees.....	33,032	400,411	417,000	16,443
Dealer's Bond.....	273	6,314	6,314	273
Donations -				
Falcon Lake Ambulance.....	2,083	55	565	1,573
Manitoba School for the Deaf.....	103,878	3,347	24,506	82,719
Parks - Special Events.....	150	700	-	850
Employee Charitable Donations.....	3,294	821,142	821,568	2,868
Energy Management.....	3,564	122,711	123,300	2,975
Environmental Sciences Centre.....	-	193,783	-	193,783
Falcon Lake/Hecla Golf Tournament.....	8,966	-	1,334	7,632
Guarantee Deposits.....	1,528,925	1,148,786	1,106,845	1,570,866
HBC Archives.....	5,361	34,703	37,301	2,763
Highways Tender Deposits.....	5,170	3,200	4,885	3,485
Highway Traffic Act.....	500	-	-	500
International Projects.....	-	5,084	3,925	1,159
International Student Program.....	1,027	1,027	1,027	1,027
International Year of the Family.....	24,799	201	25,000	-
Judges' Parking.....	4,712	24,659	26,830	2,541
Louisiana-Pacific.....	-	499,939	-	499,939
M R E M Suspense Account.....	3,317	41,103	30,114	14,306
Manitoba Heritage Federation.....	53,642	-	6,414	47,228
Manitoba Jobs Fund.....	149,856	55,000	62,653	142,203
Migratory Waterfowl Permits and Stamps.....	-	208,861	171,889	36,972
Mortgage Insurance Fund.....	527,361	175,434	2,454	700,341
Manitoba Product Stewardship Corporation.....	1,005,970	-	1,005,970	-
National Nursing Symposium.....	21,108	-	21,108	-
Natural Resources - Revenue from Pasquia.....	635	-	-	635
Parent Conference.....	51	8,801	8,841	11
Private Dragging and Snowplowing.....	6,340	11,833	13,270	4,903
Provincial Archives Project.....	719	-	-	719
PVS - Act Surety Claims.....	10,000	-	-	10,000
Royalties - Geocomp Sales.....	1,679	1,635	3,314	-
School Divisions Reserve Fund.....	1,095,533	148,125	173,093	1,070,565
Security Deposit Compensation Fund.....	44,616	2,807	3,263	44,160
Single Application for Vehicle Registration.....	15,196	7,499,527	7,436,762	77,961
Single Application for Vehicle Registration - Holding.....	471,318	3,935,666	4,384,887	22,097
Suitors' Money Act.....	4,310,326	4,771,781	5,961,230	3,120,877
Sundry.....	61,189	44,206	85,563	19,832
Tire Stewardship Board.....	3,755,516	-	3,755,516	-
U of M - Environmental Sciences Program.....	6,109	-	6,109	-
Veterinary Services - Humane Inspection.....	6,970	89	80	6,979
Victims Fine.....	12,292	234,550	198,000	48,842
	<u>17,787,787</u>	<u>65,661,247</u>	<u>71,747,194</u>	<u>11,701,840</u>
TOTALS	<u>1,381,941,891</u>	<u>3,739,154,540</u>	<u>3,622,756,034</u>	<u>1,498,340,397</u>

CUSTODIAL TRUST FUNDS HELD BY THE DEPARTMENT OF FINANCE AND OTHER GOVERNMENT DEPARTMENTS

As at March 31, 1996
(with comparative figures for March 31, 1995)

	Cash On Hand \$	Cash In Bank \$	Bonds and Other Securities \$	1996 Balance \$	1995 Balance \$
FINANCE:					
Consumer and Corporate Affairs.....	-	-	5,490,000	5,490,000	5,463,000
Economic Development Board.....	-	-	3,500,000	3,500,000	3,500,000
Environmental Operations Divisions..	-	-	750,000	750,000	750,000
Finance.....	-	-	732,982	732,982	714,882
Health.....	-	-	23,411	23,411	23,411
Highways and Transportation.....	-	-	71,000	71,000	71,000
Justice.....	-	-	1,030	1,030	1,030
Manitoba Hospital Capital Financing Authority.....	-	-	823,500	823,500	1,147,500
Natural Resources.....	-	-	929,215	929,215	716,670
Public Service Group Insurance Fund.....	-	-	90,962,632	90,962,632	88,240,985
The Public Trustee.....	-	-	79,069,593	79,069,593	89,300,172
OTHER GOVERNMENT DEPARTMENTS:					
Agriculture.....	100	12,428	-	12,528	9,733
Consumer and Corporate Affairs.....	-	218,301	-	218,301	117,123
Education and Training.....	69	6,025	-	6,094	5,060
Family Services.....	1,000	192,964	150,000	343,964	323,765
Health.....	3,797	85,123	193,292	282,212	287,637
Industry, Trade and Tourism.....	-	15,909	258,118	274,027	401,111
Justice.....	-	2,101,083	20,469,969	22,571,052	8,849,705
Labour.....	-	171,551	-	171,551	137,665
Northern Affairs.....	50	1,119,572	-	1,119,622	514,729
	<u>5,016</u>	<u>3,922,956</u>	<u>203,424,742</u>	<u>207,352,714</u>	<u>200,575,178</u>

NOTE: The Department of Finance provides a safekeeping service for various departments, agencies, boards and commissions. Other government departments also provide a safekeeping service of shares. These shares as well as other items are not valued for inclusion in the above Custodial Trust Funds.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1996

1. TRUST FUND ACCOUNTING POLICIES

- A. The Trust Fund financial statements are generally prepared using the cash basis of accounting, except that:
- i) a period of forty-five days is allowed after the fiscal year end for the payment of goods or services received during that fiscal year; and
 - ii) entries are made to Trust Fund accounts to record adjustments which have a significant effect on trust assets and/or liabilities.
- B. The gross accounting concept is not followed.
- C. Bonds and other securities held as Custodial Trusts are shown at face or par value. All other Trust Fund investments, including Sinking Fund investments held for Crown organizations, Government enterprises, and others are shown at cost. Where an investment is in a foreign currency, it is restated at the rate of exchange in effect on March 31.

2. TRUST DIVISIONS

The Trust Fund is divided into two primary divisions:

A. ADMINISTERED TRUSTS

Those trusts where the Government has the responsibility for the administration and for investment of the trusts.

B. CUSTODIAL TRUSTS

Those trusts where the Government's responsibility is custodial in nature and there is little or no administrative responsibility. Generally, the responsibility for investment of Custodial Trusts is that of the depositor.

3. ADMINISTERED TRUSTS

Administered Trusts are divided into three categories by Government enterprises, Crown organizations and other, special funds and fiduciary trusts as follows:

A. SINKING FUNDS

Sinking fund contributions are deposited with the Minister of Finance by Crown organizations, Government enterprises and others in respect of their direct debt.

B. ON DEPOSIT FOR INVESTMENT

Funds surplus to the immediate cash requirement of Crown organizations, Government enterprises, special funds and fiduciary trusts and others are deposited for investment with the Minister of Finance. Although certain of these deposits are covered by specific investments in the Trust Fund, the majority of these funds are invested with the Minister of Finance and interest is paid at market rate in accordance with the terms of the investment.

C. ON DEPOSIT FOR ADMINISTRATION

These accounts are comprised of the following types:

- i) Accounts that are operated for those Crown organizations, Government enterprises and special funds comprising the Government reporting entity and others who bank with the Minister of Finance.
- ii) Certain trusts that are established where legislation or agreements require receipts and related disbursements to be kept separate from Government revenue and expenditure. These " designated trusts " may, in some cases, be used for programs similar to those operated from appropriated funds but are kept separate because a trust requirement has been established. A separate Statement of Receipts, Disbursements and Transfers is prepared for each of these trusts and is published in Volume 4 of the Public Accounts.
- iii) Accounts that result from the sundry deposit of cash and/or securities with the Government.

SECTION 3

DETAILS OF OPERATING FUND LIABILITIES AND ASSETS

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ACCOUNTS PAYABLE, ACCRUED CHARGES, PROVISIONS AND DEFERRED REVENUE

As at March 31, 1996
(with comparative figures for March 31, 1995)

	1996 \$	1995 \$
ACCOUNTS PAYABLE:		
Cheques issued subsequent to March 31, in settlement of accounts payable for goods received and services rendered prior to that date.....	163,250,290	175,598,228
Debenture Coupons due, but not presented.....	112,404	105,271
Foreign Exchange Account-U.S. Dollars.....	313,763	188,697
Government of Canada -		
Equalization and Established Programs Transfer.....	102,662,000	137,458,000
Federal Fiscal Stabilization.....	-	7,071,000
Goods and Services Tax.....	46,747	52,892
Income Tax Collection Agreement.....	-	68,366,226
Manitoba Savings Bonds matured, but not presented for payment.....	46,900	47,800
Manitoba Tax Credit Program.....	125,216,800	126,870,000
Payroll Tax Refund - Workforce 2000 Program.....	5,366,072	-
Province of Saskatchewan re: HBMS.....	7,799,000	7,799,000
Social Programs - Family Services.....	4,088,778	3,918,002
Special Operating Agencies Financing Authority.....	488,391	3,302,793
Wang - Payments Withheld.....	358,762	516,738
Sundry.....	651,978	256,504
	<u>410,401,885</u>	<u>531,551,151</u>
ACCRUED CHARGES:		
Interest accrued on Provincial Debentures, Savings Bonds, Treasury Bills and Trust Funds, less amounts thereof payable by Crown Corporations or Other Entities....	322,922,304	320,113,481
Other Accrued Liabilities:		
Access Program Student Bursaries.....	460,000	-
Communities Economic Development Fund.....	810,000	730,000
Criminal Injuries Compensation Board.....	19,136,938	18,686,231
Crown Organizations - Vacation Liability.....	10,741,690	10,502,713
Gross Revenue Insurance Plan.....	-	10,000,000
Lakeside Camp.....	200,000	-
Land Acquisition Claims.....	2,072,942	930,779
Manfor Ltd. Divestiture.....	1,331,407	4,773,176
Manitoba Agricultural Credit Corporation.....	178,116	-
Manitoba Crop Insurance Corporation.....	8,380,332	6,038,505
Manitoba Data Services Divestiture.....	24,659	24,659
Manitoba Lotteries Holdbacks.....	78,942	2,026,592
Manitoba Milk Producers' Marketing Board.....	4,468	4,468
Manitoba Trading Corporation.....	950,000	350,000
Net Income Stabilization.....	3,500,000	2,000,000
Northern Flood Claims Settlements.....	13,891,440	14,110,904
Northern School Construction Project.....	1,052,123	1,052,123
Salaries and Benefits.....	61,006,429	58,396,456
Tobacco and Fuel Tax Refunds.....	21,356,780	24,361,594
Tripartite Land Assembly Program.....	2,332,862	-
Tripartite Stabilization Plan.....	4,396	28,700
VLT Grants Payable.....	2,197,538	-
	<u>149,711,062</u>	<u>154,016,900</u>
PROVISION FOR FUTURE LOSSES ON GUARANTEES:		
Manitoba Business Start Program.....	1,025,109	970,594
Manitoba Development Corporation re: Winnipeg Blue Bombers.....	1,200,000	-
Manitoba Grow Bonds.....	2,171,970	810,619
Manitoba Student Financial Assistance Program.....	3,438,416	3,340,799
Rural Entrepreneurial Assistance Program.....	469,227	359,069
Venture Manitoba Tours Ltd.....	3,859,000	3,545,000
	<u>12,163,722</u>	<u>9,026,081</u>
DEFERRED REVENUE:		
Government of Canada - Advances re: Shared cost programs not yet claimed.....	643,185	452,622
Land Rental.....	545,499	374,184
Province of Manitoba Securities.....	18,618,504	26,584,343
Vehicle Registration.....	24,919,565	24,928,482
Other.....	13,094	13,155
	<u>44,739,847</u>	<u>52,352,786</u>
	<u>939,938,820</u>	<u>1,067,060,399</u>

STATEMENT OF ACCUMULATED DEFICIT

As at March 31, 1996
(with comparative figures for March 31, 1995)

	1996 \$	1995 \$
Accumulated Deficit, Beginning of Year.....	7,125,057,607	7,009,805,453
Prior Years' Adjustment Related to Accounting		
Policy Changes: (Note 9)		
Accrual of Accounts Receivable and Deferred Revenue.....	-	(171,749,473)
Accrual of Payroll Tax Refunds for Workforce 2000 Program.....	4,866,072	-
Accrual of Vacation and Overtime Payable.....	2,513,758	65,302,713
Manitoba Housing and Renewal Corporation Accounting Policy Changes.....	-	16,425,012
Tobacco and Fuel Tax Refunds (Note 10).....	7,356,698	21,633,595
Repurchase of Serial Debentures of School Divisions and Districts.....	(12,024,401)	(12,350,972)
Net Result for the Year.....	<u>-</u>	<u>195,991,279</u>
Accumulated Deficit, End of Year (Note)	<u>7,127,769,734</u>	<u>7,125,057,607</u>
Note: Included in the above are:		
Serial Debentures of School Divisions and Districts	41,700,290	53,724,691
Securities received from the Sale of Land and Buildings	<u>-</u>	<u>206,976,959</u>
	<u>41,700,290</u>	<u>260,701,650</u>

The reasons for the inclusion of these serial debentures and these securities in the Accumulated Deficit are as follows:

- a) the Government is primarily responsible for the repayment of these serial debentures and as such they do not represent a claim on other parties;
- b) in 1985, 1986 and 1989, the Province transferred title to some of its land and buildings to Manitoba Properties Management Inc. and Manitoba Properties Leasing Inc. in exchange for certain cash and securities. Since the cost of these assets had been charged to operations of prior years, the net proceeds were applied as a reduction of the accumulated deficit. Over the ensuing years, land and buildings have been transferred back to the Province in exchange for securities held by the Province, thereby partially reversing the original transactions. The operations of these two companies were wound up in 1995-96 and the remaining land and buildings returned to the Province.

**STATEMENT OF SERIAL DEBENTURES OF SCHOOL DIVISIONS
AND DISTRICTS, TRANSFERRED FROM
THE MANITOBA SCHOOL CAPITAL FINANCING AUTHORITY**

As at March 31, 1996
(with comparative figures for March 31, 1995)

Interest Rate %	1996 \$	1995 \$
9.25	7,311,560	12,458,942
9.50	2,135,975	3,076,351
9.75	1,879,508	3,215,779
10.25	2,873,619	3,442,478
10.50	2,419,356	3,073,449
10.75	21,498,024	24,242,583
13.00	3,582,248	4,215,109
	<u>41,700,290</u>	<u>53,724,691</u>

NOTE: The School Capital Financing Authority Act was repealed April 1, 1983 at which date all investments and money held by the Authority, as well as debt payable by the Authority, were assumed by the Government. The investments transferred to the Government consisted of serial debentures issued by school divisions and districts for which the Government is primarily responsible for repayment.

The principal repayments related to these debentures are as follows:

	(\$ millions)						
due in	1997	1998	1999	2000	2001	2002-2003	TOTAL
	11	9	8	6	4	4	42

The estimates of expenditure provide an annual appropriation in the Operating Fund to cover the principal and interest costs of these debentures. The cash drawn from this appropriation for the required annual principal repayments is transferred to the Province's sinking fund where it will be used for repayment at maturity of the debt assumed from the Authority. A similar treatment would be accorded any proceeds from the sale of the school debentures.

CASH AND EQUIVALENTS

As at March 31, 1996
(with comparative figures for March 31, 1995)

	1996 \$	1995 \$
TEMPORARY INVESTMENTS		
TERM BANK DEPOSITS-AT COST		
Bank of Montreal.....	29,677,850	60,064,294
Bank of Nova Scotia.....	44,499,700	39,582,624
Banque National De Paris.....	-	24,900,074
Barclays Bank of Canada.....	-	13,003,520
Canadian Imperial Bank of Commerce.....	5,949,960	82,359,886
Canadian Western Bank.....	5,000,000	5,000,000
Citibank Canada.....	25,000,000	5,432,075
Credit Suisse Canada.....	-	6,224,652
Deutsche Bank Canada.....	25,000,000	5,832,976
Hong Kong Bank of Canada.....	5,000,000	-
National Bank of Canada.....	3,472,875	25,000,000
National Westminster Bank of Canada.....	25,000,000	10,000,000
Royal Bank of Canada.....	75,046,310	113,614,402
Societe Generale (Canada).....	25,000,000	10,918,710
Toronto Dominion Bank.....	18,798,090	9,194,481
	<u>287,444,785</u>	<u>411,127,694</u>
OTHER INVESTMENTS-AT COST		
Canadian Wheat Board Promissory Notes.....	976,820	45,621,772
City of Winnipeg Promissory Notes.....	9,860,750	9,794,900
Farm Credit Corp. Promissory Notes.....	-	12,943,509
Government of Canada Bonds.....	500	19,773,923
Government of Canada Strip Coupons.....	3,456,215	8,750,400
Government of Canada Treasury Bills.....	530,831,148	468,006,050
Manitoba Hydro Bonds.....	-	94,302
Manitoba Hydro U.S.pay Promissory Note.....	50,993,375	-
Manitoba Telephone System Promissory Notes.....	22,000,000	44,500,000
Mobile Canada Hibernia Promissory Notes.....	-	9,839,100
Ontario Hydro Promissory Notes.....	9,927,000	16,305,350
Province of Alberta Promissory Notes.....	-	17,979,686
Province of Alberta Treasury Bills.....	-	22,169,358
Province of British Columbia Promissory Notes.....	-	19,507,500
Province of New Brunswick Treasury Bills.....	-	49,071,700
Province of Newfoundland Treasury Bills.....	4,937,200	23,531,840
Province of Ontario Treasury Bills.....	1,075,745	9,589,000
Province of Saskatchewan Promissory Notes.....	34,586,950	-
Public Schools Finance Board Promissory Notes.....	59,368,951	59,787,432
Other.....	135,271	107,723
	<u>728,149,925</u>	<u>837,373,545</u>
TOTAL TEMPORARY INVESTMENTS - Carried Forward.....	1,015,594,710	1,248,501,239

	1996 \$	1995 \$
TOTAL TEMPORARY INVESTMENTS – Brought Forward.....	1,015,594,710	1,248,501,239
BANK BALANCE		
Outstanding Deposits (Net of Outstanding Cheques and Other Adjustments) (Note 1).....	66,796,170	6,928,139
Overdraft in Government Bank Accounts.....	(89,108,681)	(34,687,296)
Bank Balance (Borrowing) (Note 2).....	(22,312,511)	(27,759,157)
Total Temporary Investments and Bank Balance.....	993,282,199	1,220,742,082
Less: Due to Provincial Sinking Funds Re: Uninvested Cash (Note 3).....	568,725,205	361,301,797
CASH AND EQUIVALENTS	<u>424,556,994</u>	<u>859,440,285</u>

NOTE 1: Cheques issued subsequent to March 31, in settlement of accounts payable for goods received and services rendered prior to that date are presented as accounts payable rather than outstanding cheques.

NOTE 2: Order-in-Council 58/1994 authorizes the Minister of Finance to borrow money by the sale of promissory notes or by bank line of credit up to an aggregate amount not exceeding \$500,000,000 at any one time.

NOTE 3: This amount represents uninvested Sinking Fund cash on deposit in the Government Bank Accounts and is thereby an amount that is owing to the Sinking Fund.

NOTE 4: Province of Manitoba Treasury Bills and Bonds which the Province holds as an investment are not reflected in the Statement of Cash and Equivalents but are offset against the Province of Manitoba related borrowings. For further information, please refer to the schedule of Borrowings.

AMOUNTS RECEIVABLE

As at March 31, 1996
(with comparative figures for March 31, 1995)

	1996 \$	1995 \$
TAXATION REVENUE:		
Corporation Capital Tax.....	3,183,217	2,183,142
Corporation Income Tax.....	35,560,000	32,552,000
Environmental Levy from Bottlers.....	-	474,591
Gasoline Tax.....	12,519,967	12,246,759
Health and Education Levy.....	17,665,358	17,549,692
Individual Income Tax.....	145,740,000	139,565,000
Motive Fuel Tax.....	6,634,851	5,542,972
Pari Mutuel Tax.....	71,760	17,755
Retail Sales Tax.....	65,689,560	65,600,057
Revenue Act, 1964 Part 1.....	5,035,512	5,300,224
Tobacco Tax.....	9,107,359	9,299,008
	<u>301,207,584</u>	<u>290,331,200</u>
GOVERNMENT OF CANADA AND OTHER GOVERNMENTS RE:		
Shared Cost Programs/Agreements		
Addictions Foundation of Manitoba.....	251,450	207,000
Agricultural Stability.....	16,220	-
Airport Operation and Maintenance.....	10,305	5,407
Atmospheric Environment Service.....	-	8,958
Canada Assistance Plan.....	44,504,110	20,156,174
Canada Student Loan Act.....	404,700	433,600
Disaster Financial Assistance.....	899,645	2,309,833
Emergency Disaster.....	6,161,383	6,321,577
Federal/Provincial 4-H Program.....	5,177	20,707
Federal Inspections.....	19,891	12,772
Flin Flon Agreement.....	30,250	27,500
Flood Damage Reduction.....	-	476
Flood 1995.....	2,538,126	-
Forestry Partnership.....	-	134,177
Gun Control.....	732,610	434,134
Infrastructure Administration.....	97,816	45,458
Joint Emergency Planning Program.....	38,325	100,993
Joint Panel Review.....	54,097	2,987
Legal Aid.....	862,950	862,950
Labour Force Development.....	30,039	17,497
Manitoba Rural Jobs Program.....	-	15,480
Migratory Waterfowl Program.....	298,161	149,903
National Contaminated Sites.....	-	82,231
National Safety.....	253,460	-
Native Courtworker.....	135,131	-
Northern Flood.....	14,342	22,414
Official Languages.....	1,247,200	1,729,022
Promotion of Official Languages.....	202,331	226,804
Rabies Indemnity Program.....	741	2,400
Carried Forward.....	<u>58,808,460</u>	<u>33,330,454</u>

	1996 \$	1995 \$
Brought Forward.....	58,808,460	33,330,454
Refunds for Services.....	26,919	24,014
Special Projects-Justice.....	119,950	47,700
Strategic Highway Improvement.....	710,200	1,934,000
Students with Disabilities.....	-	5,910
Taking Charge.....	614,011	-
Upgrading Ring Dykes.....	139,245	110,141
Vocational Rehabilitation of Disabled Persons.....	2,162,719	4,208,105
Wasagamack/St. Theresa.....	7,666	9,906
Winnipeg Inner Core Area Renewed Agreement.....	465,390	465,390
Winter Roads.....	99,108	364,621
	<u>63,153,668</u>	<u>40,500,241</u>
INTEREST INCOME:		
Province of Manitoba Sinking Fund.....	74,961,131	73,478,690
Other Investments.....	6,775,277	15,749,999
	<u>81,736,408</u>	<u>89,228,689</u>
OTHER:		
Communities Economic Development Fund.....	-	8,605
Community Colleges.....	2,724,040	3,218,953
Fire Prevention Fund.....	503,919	-
Gross Revenue Insurance Plan.....	12,252,000	-
ISM Refund.....	950,466	-
MPIC Appeals Commission.....	161,401	10,927
Sundry Departmental Revenue.....	6,689,627	7,432,944
Taxation Audit.....	29,686	11,485
Tobacco Enforcement Program.....	125,703	-
Tripartite Stabilization Plan.....	157,417	137,011
Universities Grants Commission.....	250,000	-
Vehicle Registration.....	4,558,002	-
Water Power Rentals.....	12,329,404	11,058,522
Workers Compensation Recovery.....	43,339	-
	<u>40,775,004</u>	<u>21,878,447</u>
TOTAL AMOUNTS RECEIVABLE	<u>486,872,664</u>	<u>441,938,577</u>

LOANS AND ADVANCES

As at March 31, 1996
(with comparative figures for March 31, 1995)

	1995 Amount \$	1995 Valuation Allowance \$	Net \$		Amount \$	1996 Valuation Allowance \$	Net \$
CROWN CORPORATIONS, AGENCIES, BOARDS AND COMMISSIONS							
Centre Culturel Franco-Manitobain.....	100,000	-	100,000	Centre Culturel Franco-Manitobain.....	100,000	-	100,000
Communities Economic Development Fund:				Communities Economic Development Fund:			
Business Loan Program.....	7,300,941	893,849	6,407,092	Business Loan Program.....	9,446,354	1,089,857	8,356,497
Fisherman's Loan Program.....	9,713,526	2,773,636	6,939,890	Fisherman's Loan Program.....	9,489,722	2,697,090	6,792,632
Criminal Injuries Compensation Board.....	200,000	-	200,000	Criminal Injuries Compensation Board.....	200,000	-	200,000
Economic Innovation and Technology Council.....	500,000	-	500,000	Economic Innovation and Technology Council.....	500,000	-	500,000
Liquor Control Commission.....	4,500,000	-	4,500,000	Liquor Control Commission.....	4,500,000	-	4,500,000
Manitoba Agricultural Credit Corporation.....	235,194,986	10,881,306	224,313,680	Manitoba Agricultural Credit Corporation.....	222,947,702	13,491,278	209,456,424
Manitoba Crop Insurance Corporation.....	19,962,325	-	19,962,325	Manitoba Crop Insurance Corporation.....	-	-	-
Manitoba Development Corporation (Note 1).....	43,363,903	12,849,953	30,513,950	Manitoba Development Corporation (Note 1).....	53,938,486	18,522,819	35,415,667
Manitoba Housing and Renewal Corporation.....	444,837,046	28,274,603	416,562,443	Manitoba Housing and Renewal Corporation.....	423,042,519	12,117,068	410,925,451
Manitoba Hydro-Electric Board.....	4,912,323,518	-	4,912,323,518	Manitoba Hydro-Electric Board.....	5,091,955,348	-	5,091,955,348
Manitoba Hazardous Waste Management Corporation.....	17,750,000	15,208,739	2,541,261	Manitoba Hazardous Waste Management Corporation.....	-	-	-
Manitoba Lotteries Corporation.....	-	-	-	Manitoba Lotteries Corporation.....	5,000,000	-	5,000,000
Manitoba Telephone System.....	854,632,181	-	854,632,181	Manitoba Telephone System.....	860,220,636	-	860,220,636
Manitoba Text Book Bureau.....	4,000,000	-	4,000,000	Manitoba Text Book Bureau.....	4,000,000	-	4,000,000
Manitoba Trading Corporation.....	5,007,582	2,650,000	2,357,582	Manitoba Trading Corporation.....	10,887,129	2,050,000	8,837,129
Manitoba Water Services Board.....	7,804,589	-	7,804,589	Manitoba Water Services Board.....	6,264,169	-	6,264,169
Special Operating Agencies Financing Authority - Fleet Vehicles Agency.....	2,353,248	-	2,353,248	Special Operating Agencies Financing Authority - Fleet Vehicles Agency.....	1,635,282	-	1,635,282
Venture Manitoba Tours Ltd.....	250,000	250,000	-	Venture Manitoba Tours Ltd.....	250,000	250,000	-
	6,569,793,845	73,782,086	6,496,011,759		6,704,377,347	50,218,112	6,654,159,235
OTHER GOVERNMENTS							
Agricultural Service Centers Agreement.....	733,906	-	733,906	Agricultural Service Centers Agreement.....	544,044	-	544,044
City of Brandon Special Agreement.....	5,351	-	5,351	City of Brandon Special Agreement.....	-	-	-
Local Government District of Churchill.....	300,000	300,000	-	Local Government District of Churchill.....	300,000	300,000	-
Municipal Workers Assistance Act.....	512,144	-	512,144	Municipal Workers Assistance Act.....	352,462	-	352,462
Special Municipal Loan Program.....	44,750	-	44,750	Special Municipal Loan Program.....	10,945	-	10,945
	1,596,151	300,000	1,296,151		1,207,451	300,000	907,451

	1996					
	Valuation Allowance	Amount		Valuation Allowance	Net	
	\$	\$		\$	\$	
OTHER						
Advances to Employees and Others re:						
Travel and Other Expenses.....	-	231,664		-		231,664
Churchill Hydro Line Extension.....	-	-		-		-
Emergency Interest Rate Relief Program.....	6,000	6,000		6,000		-
Energy Conservation Loan Program.....	268,676	268,676		268,676		-
Horse Racing Commission.....	-	200,000		-		200,000
Hudson Bay Mining and Smelting Co. Ltd.....	-	55,000,000		-		50,098,124
Information Systems Management Corporation.....	-	3,018,729		-		3,018,729
Insulation Loan Program.....	-	612,858		-		612,858
Health Services Development Fund Projects....	-	-		-		-
Manitoba Crop Reinsurance Account.....	-	45,106,077		-		45,106,077
Manitoba Potash Corporation.....	-	2,575,000		-		-
Regional Family Services Agencies.....	-	7,788,853		-		7,788,853
Regional Family Services Offices.....	-	615,000		-		615,000
Rural Economic Development Initiatives Program.....	-	225,000		-		225,000
Treaty Indian Fuel Tax.....	-	750,701		-		750,701
University of Manitoba.....	-	12,483,345		-		12,483,345
Venture Capital Program.....	485,765	906,483		485,765		420,718
Sundry.....	-	388,051		-		388,051
	<u>11,795,567</u>	<u>130,176,437</u>		<u>8,237,317</u>		<u>121,939,120</u>
TOTAL LOANS AND ADVANCES	<u>85,877,653</u>	<u>6,835,761,235</u>		<u>58,755,429</u>		<u>6,777,005,806</u>
Less: Sinking Funds Provided for Repayment of Applicable Debt						
Manitoba Hydro-Electric Board.....	-	486,368,263		-		486,368,263
Manitoba Telephone System.....	-	39,152,095		-		39,152,095
University of Manitoba.....	-	9,142,070		-		9,142,070
	<u>-</u>	<u>534,662,428</u>		<u>-</u>		<u>534,662,428</u>
Net Loans and Advances After Deduction of Sinking Funds.....	<u>85,877,653</u>	<u>6,301,098,807</u>		<u>58,755,429</u>		<u>6,242,343,378</u>

NOTE 1:

Advances made to the Manitoba Development Corporation consisted of the following:

Loans and equity investments made under authority of Part II of the Manitoba Development Corporation Act:	
A.E.M. Acquisition Ltd.....	\$ 2,500,000
Akjuut Aerospace Inc.....	1,800,000
Ancast Industries Ltd.....	700,000
Apotex Fermentation Inc.....	1,885,933
A T & T Transtech.....	1,600,000
Boeing Canada Technology Ltd.....	3,345,000
Builders Furniture Ltd.....	400,000
Calwest Textiles Inc.....	402,778
Can Amara Foods.....	1,500,000
Carte International Ltd.....	416,750
Destination Manitoba.....	89,873
Dominion Mating Ltd.....	650,000
D.W. Friesen & Sons Ltd.....	1,150,000
Faneuil ISG Inc.....	1,250,000
Kansteel Manufacturing Ltd.....	300,000
Laser West Fabrication Inc.....	500,000
Loewen Windows.....	2,060,312
Manufacturing Adaptation Program.....	1,130,605
National Healthcare Manufacturing Corp.....	591,075
Omniglass Limited.....	451,873
Palliser Furniture Ltd.....	1,370,939
Portage Manufacturing Inc.....	500,000
Prosperity Knitwear Ltd.....	512,126
Small Business Growth Fund.....	1,154,702
The North West Company Inc.....	5,000,000
Tourism Agreement.....	310,235
Triple E Canada Ltd.....	550,000
Tundra Manitoba Ltd.....	1,047,822
Vision Capital Fund.....	18,629,953
Vita Health Company.....	1,000,000
Willmar Windows.....	842,494
Winnipeg Airports Authority.....	296,016
	<u>\$ 53,938,486</u>

LONG-TERM INVESTMENTS

As at March 31, 1996
(with comparative figures for March 31, 1995)

	1995 Amount \$	1995 Valuation Allowance \$	Net \$		Amount \$	1996 Valuation Allowance \$	Net \$
SHARES AND DEBENTURES OF CROWN CORPORATIONS							
Common Shares							
A. E. McKenzie Company Ltd.....	114,500	-	114,500	A. E. McKenzie Company Ltd.....	-	-	-
Leaf Rapids Town Properties Ltd. - 100 shares.....	100	100	-	Leaf Rapids Town Properties Ltd. - 100 shares.....	100	100	-
Manitoba ARC Authority - 1 share.....	1	-	1	Manitoba ARC Authority - 1 share.....	1	-	1
Manitoba Development Corporation - 10 shares.....	1	-	1	Manitoba Development Corporation - 10 shares.....	1	-	1
Manitoba Hazardous Waste Management - 75,000 shares.....	2,500,000	2,500,000	-	Manitoba Hazardous Waste Management - 75,000 shares.....	7,500,000	2,508,039	4,991,961
Manitoba Mineral Resources Ltd.....	17,339,000	-	17,339,000	Manitoba Mineral Resources Ltd.....	-	-	-
Manitoba Properties Leasing Inc.....	19,990	-	19,990	Manitoba Properties Leasing Inc.....	-	-	-
Manitoba Properties Management Inc.....	19,990	-	19,990	Manitoba Properties Management Inc.....	-	-	-
Moose Lake Loggers Ltd. - 30,000 shares.....	300,000	300,000	-	Moose Lake Loggers Ltd. - 30,000 shares.....	300,000	300,000	-
North Portage Development Corporation - 1 share.....	1	-	1	North Portage Development Corporation - 1 share.....	1	-	1
Venture Manitoba Tours Ltd. - 3,643,500 shares.....	1,370,718	1,370,718	-	Venture Manitoba Tours Ltd. - 3,643,500 shares.....	1,370,718	1,370,718	-
	21,664,301	4,170,818	17,493,483		9,170,821	4,178,857	4,991,964
Preferred Shares							
Leaf Rapids Town Properties Ltd. - 26,210, 8.15% dividend, non cumulative redeemable.....	2,025,801	2,025,801	-	Leaf Rapids Town Properties Ltd. - 26,210, 8.15% dividend, non cumulative redeemable.....	2,025,801	2,025,801	-
Debentures							
Leaf Rapids Town Properties Ltd.....	1,611,969	1,498,577	113,392	Leaf Rapids Town Properties Ltd.....	1,498,577	1,498,577	-
Total Shares and Debentures of Crown Corporations.....	25,301,971	7,695,196	17,606,775	Total Shares and Debentures of Crown Corporations.....	12,695,199	7,703,235	4,991,964

	1995 Amount \$	1995 Valuation Allowance \$	Net \$		Amount \$	1996 Valuation Allowance \$	Net \$
OTHER INVESTMENTS AT COST							
Common Shares							
Health Information Services of Manitoba (HISM)					10	-	10
Corporation- 1 share.....	-	-	-				
Inter Provincial Lottery Corporation-					1	-	1
1 share.....	1	-	1				
Manitoba Potash Corporation-					5,000,000	5,000,000	-
490,000 shares.....	5,000,000	5,000,000	-				
Special Shares							
Crocus Investment Fund-					2,000,000	2,000,000	-
2,000,000 shares.....	2,000,000	2,000,000	-				
Profit Sharing Agreement							
Hudson Bay Mining and Smelting re:							
Ruttan Mine.....	10,711,986	10,711,986	-		10,711,986	10,711,986	-
Total Other Investments.....	17,711,987	17,711,986	1		17,711,997	17,711,986	11
TOTAL LONG TERM INVESTMENTS	43,013,958	25,407,182	17,606,776		30,407,196	25,415,221	4,991,975

CHANGES IN VALUATION ALLOWANCE

For the Year Ended March 31, 1996
(with comparative figures for March 31, 1995)

	1996 \$	1995 \$
Balance, beginning of year.....	<u>111,284,835</u>	<u>82,328,328</u>
Increase (Decrease) in Valuation Allowance		
Communities Economic Development Fund re:		
Business Loan Program.....	345,511	218,081
Fisherman's Loan Program.....	218,500	219,860
Energy Conservation Loan Program.....	(556)	-
Hudson Bay Mining and Smelting Co.Ltd.....	(3,717,694)	(3,364,677)
Manitoba Agricultural Credit Corporation.....	2,857,256	3,670,010
Manitoba Development Corporation.....	5,801,983	1,484,946
Manitoba Hazardous Waste Management.....	-	1,384,000
Manitoba Housing and Renewal Corporation.....	1,265,502	24,596,119
Manitoba Potash Corporation.....	160,000	220,000
Manitoba Trading Corporation.....	(600,000)	2,650,000
	<u>6,330,502</u>	<u>31,078,339</u>
Write-Down(off) of Loans, Advances and Long-Term Investments		
Communities Economic Development Fund re:		
Businesss Loan Program.....	149,503	-
Fisherman's Loan Program.....	295,046	79,406
Energy Conservation Loan Program.....	-	19,208
Manitoba Agricultural Credit Corporation.....	247,284	880,102
Manitoba Development Corporation.....	129,117	736,000
Manitoba Hazardous Waste Management.....	15,200,700	-
Manitoba Housing and Renewal Corporation.....	17,423,037	-
Venture Capital Program.....	-	407,116
	<u>33,444,687</u>	<u>2,121,832</u>
Balance, end of year.....	<u><u>84,170,650</u></u>	<u><u>111,284,835</u></u>

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STATEMENT OF VALUATION AND PURPOSE OF DIRECT AND GUARANTEED DEBT OUTSTANDING

As at March 31, 1996

(\$ thousands)
(with comparative figures for March 31, 1995)

Canadian Dollar Equivalent at Date of Issue March 31/96	Canadian Dollar Equivalent at Date of Issue March 31/95	Increase (Decrease) March 31/96 over March 31/95	Canadian Dollar Valuation (Note 1) March 31/96	Canadian Dollar Valuation (Note 1) March 31/95	Increase (Decrease) March 31/96 over March 31/95
7,710,108	7,456,145	253,963	7,710,108	7,456,145	253,963
1,944,154	2,010,837	(66,683)	1,951,919	2,042,156	(90,237)
5,541,360	5,596,774	(55,414)	6,312,647	6,541,383	(228,736)
953,252	1,064,331	(111,079)	1,020,128	1,177,203	(157,075)
16,148,874	16,128,087	20,787	16,994,802	17,216,887	(222,085)
649,868	685,193	(35,325)	649,868	685,193	(35,325)
649,868	685,193	(35,325)	649,868	685,193	(35,325)
16,798,742	16,813,280	(14,538)	17,644,670	17,902,080	(257,410)
3,971,001	3,571,431	399,570	3,971,001	3,571,431	399,570
12,827,741	13,241,849	(414,108)	13,673,669	14,330,649	(656,980)

NOTE 1: The Canadian Dollar Valuation is calculated using the foreign currency exchange rates in effect at each March 31 adjusted for any foreign currency contracts entered into for settlement after those dates.

NOTE 2: The above debt was issued for the following purposes:

	March 31, 1996	March 31, 1995
General Government Programs	6,813,637	7,364,197
The Manitoba Hydro-Electric Board	5,089,650	5,021,675
The Manitoba Telephone System	841,331	833,754
Other	929,051	1,111,023
	<u>13,673,669</u>	<u>14,330,649</u>

STATEMENT OF DIRECT AND GUARANTEED DEBT

As at March 31, 1996

(\$ thousands)
(with comparative figures for March 31, 1995)

March 31, 1995				March 31, 1996			
Manitoba Hydro- Electric Board \$	Manitoba Telephone System \$	Other \$	Total \$	Manitoba Hydro- Electric Board \$	Manitoba Telephone System \$	Other \$	Total \$
4,912,323	854,632	11,449,932	17,216,887	5,091,955	860,221	11,042,626	16,994,802
-	-	259,037	259,037	-	-	126,011	126,011
-	-	49,442	49,442	-	-	43,494	43,494
4,912,323	854,632	11,141,453	16,908,408	5,091,955	860,221	10,873,121	16,825,297
419,509	41,419	2,981,317	3,442,245	486,368	39,152	3,307,496	3,833,016
4,492,814	813,213	8,160,136	13,466,163	4,605,587	821,069	7,565,625	12,992,281
DIRECT DEBT				DIRECT DEBT			
Outstanding				Outstanding			
Less: Provincial debt held as investments				Less: Provincial debt held as investments			
Less: Unamortized debt issue costs				Less: Unamortized debt issue costs			
Less: Sinking Funds				Less: Sinking Funds			
Net Direct Debt				Net Direct Debt			
GUARANTEED DEBT				GUARANTEED DEBT			
Outstanding				Outstanding			
Less: Sinking Funds				Less: Sinking Funds			
Net Guaranteed debt				Net Guaranteed debt			
TOTAL DIRECT AND GUARANTEED DEBT				TOTAL DIRECT AND GUARANTEED DEBT			
Outstanding				Outstanding			
Less: Sinking Funds				Less: Sinking Funds			
Net Direct and				Net Direct and			
Guaranteed debt				Guaranteed debt			
Less: Provincial debt held as investments				Less: Provincial debt held as investments			
Less: Unamortized debt issue costs				Less: Unamortized debt issue costs			
5,565,911	876,632	11,459,537	17,902,080	5,712,265	882,221	11,050,184	17,644,670
544,236	42,878	2,984,317	3,571,431	622,615	40,890	3,307,496	3,971,001
5,021,675	833,754	8,475,220	14,330,649	5,089,650	841,331	7,742,688	13,673,669
-	-	259,037	259,037	-	-	126,011	126,011
-	-	49,442	49,442	-	-	43,494	43,494
5,021,675	833,754	8,166,741	14,022,170	5,089,650	841,331	7,573,183	13,504,164

GUARANTEES

As at March 31, 1996

The Province has been authorized to guarantee the following promissory notes, loans, bank lines of credit, mortgages and other securities:

Purpose	Maximum Guarantee \$	Principal Amount Outstanding Under Guarantee As at March 31, 1996 \$
Assiniboine Community College.....	1,500,000	-
Canada Mortgage and Housing Corporation Mortgages (Elderly Persons Housing Act).....	816,651	816,651
Children's Home of Winnipeg.....	1,100,000	411,969
Folk Arts Council of Winnipeg (Note).....	143,400	-
Health Information Services of Manitoba.....	26,000,000	-
Jazz Golf Equipment Inc. (Note).....	300,000	300,000
Keewatin Community College.....	1,500,000	-
Manitoba Business Start Program.....	5,000,000	1,025,109
Manitoba Jockey Club Inc.(Note).....	2,500,000	1,600,000
Manitoba Student Financial Assistance Program.....	20,000,000	10,060,100
New Flyer Industries Ltd. (Note)		
-Line of Credit.....	10,000,000	10,000,000
-Performance Bonds	30,000,000	4,691,425
OpTx 2000 Corp. (Note).....	1,000,000	500,000
Red River Community College.....	5,000,000	-
Rural Entrepreneur Assistance Program.....	4,000,000	1,691,344
Standard Knitting Limited (Note).....	500,000	-
TD/Manitoba Venture Loan Program.....	1,300,000	100,000
The Credit Union Deposit Guarantee Corporation.....	25,000,000	5,000,000
The Manitoba Housing and Renewal Corporation.....	2,000,000	-
The Manitoba Hydro-Electric Board.....	500,000,000	210,478,080
The Manitoba Telephone System.....	25,000,000	-
Venture Manitoba Tours Ltd	5,000,000	3,859,000
Winnipeg Football Club (Note).....	1,200,000	1,000,000
	<u>668,860,051</u>	<u>251,533,678</u>
Securities Guaranteed by the Province -		
The Manitoba Hydro-Electric Board.....	620,310,500	
The Manitoba Telephone System.....	22,000,000	
The University of Manitoba.....	797,000	
Manitoba Grow Bonds.....	<u>6,760,600</u>	<u>649,868,100</u>
		<u>901,401,778</u>

Note: The Manitoba Development Corporation is administering these guarantees for the Province.

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SUMMARY OF REVENUE AND EXPENDITURE

For the Year Ended March 31, 1996
(with comparative figures for the year ended March 31, 1995)

Actual 1994-1995 \$	1995-1996 \$	Net Increase (Decrease) \$	Actual \$	1995-1996 Estimated \$	Variance \$
5,204,995,387	5,662,390,222	457,394,835	Revenue.....	5,504,195,300	158,194,922
5,400,986,666	5,505,297,464	104,310,798	Expenditure.....	5,600,347,285	(95,049,821)
(195,991,279)	157,092,758	353,084,037	Budgetary Surplus (Deficit).....	(96,151,985)	253,244,743
-	(157,092,758)	(157,092,758)	Less: Net Revenue Transferred to Fiscal Stabilization Fund	96,151,985	(253,244,743)
(195,991,279)	-	195,991,279	Net Result - Transferred to Accumulated Deficit	-	-

NOTE 1: The "Estimated Expenditure" shown above consists only of the Main and Supplementary Estimates excluding anticipated year end savings of \$80,000,000. Because these savings could not be attributed to specific appropriations, gross expenditure authority totalling \$ 5,535,984,400 was voted to appropriations. This amount was increased during the year as follows:

Main Estimates (including general statutory appropriations).....	\$ 5,535,984,400
Special Warrants.....	118,806,300
Adjustment of estimated amount of statutory appropriations to actual expenditure.....	(54,443,415)
Total Authorized Expenditure.....	<u>\$ 5,600,347,285</u>

NOTE 2: 1996 expenditure includes \$332.5 million of Expenditure Related to Capital items (1995 - \$321.2 million).

For the Year Ended March 31, 1996
(with comparative figures for the year ended March 31, 1995)

1994-1995 \$	Actual 1995-1996 \$	Increase (Decrease) \$	TAXATION	1995-1996 Refunds \$	1995-1996 Actual \$	1995-1996 Estimated \$	Variance \$
30,266,721	33,112,674	2,845,953	Consumer and Corporate Affairs: Insurance Corporations Tax.....	929,273	33,112,674	28,500,000	4,612,674
3,753,588	3,464,898	(288,690)	Energy and Mines: Oil and Natural Gas Tax.....	624	3,464,898	3,843,500	(378,602)
10,464,002	8,778,958	(1,685,044)	Justice: Land Transfer Tax.....	36,714	8,778,958	10,000,000	(1,221,042)
144,590,104	177,479,593	32,889,489	Finance: Canada-Manitoba Income Tax Collection Agreement	-	177,479,593	164,000,000	13,479,593
1,177,918,833	1,314,552,978	136,634,145	Corporation Income Tax.....	143,443	1,314,552,978	1,311,000,000	3,552,978
87,406,909	103,143,111	15,736,202	Individual Income Tax.....	9,938,247	103,143,111	103,900,000	(756,889)
152,270,906	153,851,519	1,580,613	Corporation Capital Tax.....	5,370,610	153,851,519	155,366,660	(1,515,141)
192,237,924	195,197,153	2,959,229	Gasoline Tax.....	4,874,781	195,197,153	193,000,000	2,197,153
158,202	499,094	340,892	Levy for Health and Education.....	-	499,094	41,800	457,294
71,310	71,663	353	Manitoba Succession Duty and Gift Tax....	-	71,663	71,000	663
4,553,081	40,092,124	35,539,043	Mining Claim Lease Tax.....	-	40,092,124	30,000,000	10,092,124
62,014,060	62,805,832	791,772	Mining Tax.....	-	62,805,832	58,394,816	4,411,016
2,917,142	2,802,136	(115,006)	Motive Fuel Tax.....	8,079,003	2,802,136	2,828,027	(25,891)
695,054,410	729,692,414	34,638,004	Pari Mutual Tax.....	-	729,692,414	707,181,342	22,511,072
51,411,102	49,802,818	(1,608,284)	Retail Sales Tax.....	12,115,335	49,802,818	51,510,170	(1,707,352)
116,168,365	112,465,186	(3,703,179)	Revenue Act, 1964, Part I.....	836,465	112,465,186	114,540,356	(2,075,170)
8,926,205	2,859,164	(6,067,041)	Tobacco Tax.....	4,303,150	2,859,164	3,000,000	(140,836)
			Environmental Protection Tax.....	-			
2,740,182,864	2,990,671,315	250,488,451	TOTAL REVENUE FROM TAXATION	46,627,645	2,990,671,315	2,937,177,671	53,493,644

1994-1995	Actual	1995-1996	Increase (Decrease)		1995-1996 Refunds	1995-1996 Actual	1995-1996 Estimated	Variance
\$	\$	\$	\$		\$	\$	\$	\$
1,080,101,000	1,064,909,000	(15,192,000)		GOVERNMENT OF CANADA:	-	1,064,909,000	1,040,000,000	24,909,000
461,890,800	436,269,000	(25,621,800)		Equalization.....	-	436,269,000	416,000,000	20,269,000
(7,071,000)	-	7,071,000		Established Programs Financing.....	-	-	-	-
				Federal Fiscal Stabilization.....	-	-	-	-
				Canada Assistance Plan				
2,129,031	2,222,156	93,125		Education and Training.....	-	2,222,156	2,234,000	(11,844)
289,249,148	283,471,734	(5,777,414)		Family Services.....	-	283,471,734	282,679,400	792,334
15,195,313	45,413,175	30,217,862		Health.....	-	45,413,175	14,611,200	30,801,975
				Other				
133,614	85,085	(48,529)		Agriculture.....	-	85,085	78,800	6,285
319,393	299,885	(19,508)		Culture, Heritage and Citizenship.....	-	299,885	313,900	(14,015)
8,695,291	7,780,819	(914,472)		Education and Training.....	-	7,780,819	10,169,200	(2,388,381)
280,456	30,514	(229,942)		Environment.....	-	30,514	-	30,514
2,210,990	3,066,724	855,734		Family Services.....	-	3,066,724	4,522,500	(1,455,776)
2,253,264	2,252,464	(800)		Finance.....	-	2,252,464	2,200,000	52,464
239,686	240,214	528		Government Services.....	-	240,214	251,000	(10,786)
5,383,741	5,628,195	244,454		Health.....	-	5,628,195	4,869,100	759,095
12,816,565	6,648,540	(6,168,025)		Highways and Transportation.....	-	6,648,540	7,099,500	(450,960)
406,994	-	(406,994)		Industry, Trade and Tourism.....	-	-	-	-
12,081,201	11,840,631	(240,570)		Justice.....	-	11,840,631	12,012,400	(171,769)
167,789	164,837	(2,952)		Labour.....	-	164,837	171,200	(6,363)
701,807	175,200	(526,607)		Natural Resources.....	-	175,200	212,200	(37,000)
74,803	57,764	(17,039)		Northern Affairs.....	-	57,764	50,000	7,764
6,383,511	1,719,804	(4,663,707)		Emergency Expenditures.....	-	1,719,804	503,900	1,215,904
1,219,708	404,120	(815,588)		Canada-Manitoba Infrastructure.....	-	404,120	-	404,120
226,804	192,997	(33,807)		Promotion of Official Languages.....	-	192,997	135,400	57,597
1,895,069,909	1,872,872,858	(22,197,051)		TOTAL GOVERNMENT OF CANADA	-	1,872,872,858	1,798,113,700	74,759,158
				OTHER REVENUE:				
				LEGISLATION ASSEMBLY:				
				Contributions to Legislative Assembly				
125,189	14,964	(110,225)		Retirement Allowances Fund.....	-	14,964	87,000	(72,036)
750,391	672,417	(77,974)		Provincial Auditor's Office Fees.....	-	672,417	660,000	12,417
18,667	29,045	10,378		Sundry.....	150	29,045	18,000	11,045
				EXECUTIVE COUNCIL:				
756	478	(278)		Sundry.....	-	478	200	278

[illegible]

1994-1995 Actual \$	Increase (Decrease) \$	1995-1996 Actual \$	1995-1996 Refunds \$	1995-1996 Actual \$	1995-1996 Estimated \$	Variance \$
27,224,482	17,198,649	44,423,131	117,954	44,423,131	21,280,400	23,142,731
		Brought Forward				
		FAMILY SERVICES:				
		Levy for Local Government Welfare				
209,840	-	209,840	-	209,840	210,000	(160)
7,837,928	1,020,701	8,858,629	121,461	8,858,629	8,945,800	(87,171)
		Sundry.....				
		FINANCE:				
4,699,415	4,037,191	8,736,606	21,206	8,736,606	1,000,000	7,736,606
937,728	469,475	1,407,203	87,441	1,407,203	735,000	672,203
		Sundry.....				
		FITNESS AND SPORT:				
117	(117)	-	-	-	-	-
		Sundry.....				
		GOVERNMENT SERVICES:				
500,620	(315,950)	184,670	4	184,670	427,700	(243,030)
		Cost Recovery from Boards, Commissions				
		and Government Agencies.....				
1,072,835	(103,368)	969,467	110	969,467	1,078,400	(108,933)
615,969	(221,627)	394,342	1,868	394,342	732,200	(337,858)
		Rentals from Various Government				
		Properties.....				
		Sundry.....				
		HEALTH:				
3,436,016	241,251	3,677,267	1,624	3,677,267	3,614,800	62,467
		Sundry.....				
		HIGHWAYS AND TRANSPORTATION:				
47,113,824	(1,605,764)	45,508,060	1,467,464	45,508,060	45,778,000	(269,940)
		Automobile and Motor Carrier Licences				
		and Fees.....				
2,163,473	(897,253)	1,266,220	19,336	1,266,220	2,529,800	(1,263,580)
11,601,180	535,278	12,136,458	53,393	12,136,458	12,462,888	(326,430)
150,458	56,342	206,800	9,930	206,800	227,700	(20,900)
165,312	69,202	234,514	-	234,514	200,000	34,514
651,943	(104,449)	547,494	8,933	547,494	516,000	31,494
		Cost Recovery from Municipalities				
		and Other Third Parties.....				
		Drivers' Licences.....				
		Licence Suspension Appeal Board Fees.....				
		Taxicab Licences and Fees.....				
		Sundry.....				
		HOUSING:				
786,178	(15,005)	771,173	-	771,173	1,067,600	(296,427)
55	1	56	-	56	-	56
		Cost and Fee Recovery from Canada				
		Mortgage and Housing Corporation.....				
		Sundry.....				

INDUSTRY, TRADE AND TOURISM:						
			Economic Innovation and Technology			
			Fund Cost Recovery.....		125,000	1,000,000
342,150	(217,150)		Sundry.....	-	1,279,975	990,700
183,675	1,096,300			-		(875,000)
						289,275
JUSTICE:						
			Cost Recovery from Municipalities.....	-	1,870,114	1,798,000
1,768,563	101,551		Cost Recovery from Victims			72,114
			Assistance Fund.....	-	1,910,005	1,972,700
1,804,119	105,886		Fines and Costs.....	-	5,526,765	6,249,000
5,669,785	(143,020)		Land Titles Fees.....	-	6,427,785	6,376,300
6,402,263	25,522		Law Fees.....	10,739	4,622,114	4,871,300
4,698,433	(76,319)		Personal Property Security Registry Fees..	-	3,462,990	3,350,000
3,310,218	152,772		Public Trustee Fees and Sundry.....	-	5,932,737	5,471,900
4,744,505	1,188,232		Winnipeg Remand Centre Cost Recovery..	-	480,700	484,500
475,000	5,700		Sundry.....	36,773	1,154,706	1,434,900
1,578,524	(423,818)					(280,194)
LABOUR:						
			Cost Recovery from Fires			
			Prevention Fund.....	-	4,209,237	4,100,000
4,192,185	17,052		Cost Recovery from Workers'			109,237
			Compensation Board.....	-	5,014,749	4,841,300
4,841,315	173,434		Permits and Licences.....	8,478	2,300,598	2,274,600
2,416,734	(116,136)		Sundry.....	1,196	134,871	175,000
182,080	(47,209)					(40,129)
NATURAL RESOURCES:						
			Fisheries Fees and Sundry.....	1,315	219,780	255,600
187,401	32,379		Forestry Fees and Sundry.....	11,250	3,717,156	4,488,400
3,700,606	16,550		Land Information Sales and Fees.....	32,790	2,174,588	2,368,200
2,833,584	(658,996)		Licence Sales by Vendors.....	95,929	5,134,808	4,618,925
4,946,436	188,372		Parks Fees.....	25,635	6,826,337	6,260,700
6,227,659	598,678		Regional Operations Fees			
			and Cost Recovery.....	268	2,998,306	1,002,500
1,975,471	1,022,835		Water Power Rentals.....	-	49,252,179	44,733,000
46,062,364	3,189,815		Water Resources Sundry.....	50	59,549	144,700
63,453	(3,904)		Wildlife Sundry.....	28,314	118,249	145,600
165,101	(46,852)		Sundry.....	1,314	211,918	259,200
281,802	(69,884)					(47,351)
						(27,351)
						(47,282)
						565,637
						1,995,806
						4,519,179
						(85,151)
						(27,351)
						(47,282)
						565,637
						1,995,806
						4,519,179
						(85,151)
						(27,351)
						(47,282)
						565,637
						1,995,806
						4,519,179
						(85,151)
						(27,351)
						(47,282)
						565,637
						1,995,806
						4,519,179
						(85,151)
						(27,351)
						(47,282)

Actual	Increase (Decrease)		1995-1996 Actual	1995-1996 Refunds	1995-1996 Estimated	Variance
1994-1995 \$	\$		\$	\$	\$	\$
218,389,841	26,355,139	Brought Forward	244,744,980	2,190,247	210,630,013	34,114,967
6,593,078	183,137	RURAL DEVELOPMENT:				
357,625	18,551	Cost Recovery from Municipalities.....	6,776,215	-	7,086,600	(310,385)
425	14,882	Fees.....	376,176	46,407	307,700	68,476
		Sundry.....	15,307	-	15,000	307
7	(7)	SENIORS DIRECTORATE				
		Sundry.....	-	-	-	-
45,684	(45,684)	STATUS OF WOMEN:				
		Sundry.....	-	-	-	-
179,952	(46,499)	URBAN AFFAIRS:				
		Sundry.....	133,453	947	-	133,453
88,143	(126,548)	OTHER APPROPRIATIONS:				
		Sundry.....	(38,405)	-	10,000	(48,405)
142,119,503	554,573	CROWN CORPORATIONS:				
-	24,400,000	Liquor Control Commission.....	142,674,076	-	142,400,000	274,076
-	-	Manitoba Mineral Resources Ltd.....	24,400,000	-	21,000,000	3,400,000
-	-	Manitoba Development Corporation.....	-	-	5,000,000	(5,000,000)
-	5,590,166	A. E. McKenzie Co. Ltd.....	5,590,166	-	4,000,000	1,590,166
117,158,372	29,965,763	LOTTERIES REVENUE				
		Lotteries Funded Programs.....	147,124,135	-	151,754,200	(4,630,065)
3,560,930	(2,611,400)	SALE OF GOVERNMENT ASSETS				
		Government Departments.....	949,530	-	600,000	349,530
488,493,560	84,252,073	TOTAL OTHER REVENUE	572,745,633	2,237,601	542,803,513	29,942,120
5,123,746,333	312,543,473	TOTAL REVENUE BEFORE TRANSFER FROM LOTTERY REVENUES	5,436,289,806	48,865,246	5,278,094,884	158,194,922
90,000,000	-	Transfer from Lottery Revenues.....	90,000,000	-	90,000,000	-
-	145,000,000	Special Lotteries Transfer.....	145,000,000	-	145,000,000	-
5,213,746,333	457,543,473	TOTAL REVENUE BEFORE COMMISSIONS	5,671,289,806	48,865,246	5,513,094,884	158,194,922

LESS: Commissions Retained by Revenue Officers (Note 2)

178,051	(11,391)	166,660	-	166,660	-
86,565	8,251	94,816	-	94,816	-
9,747	423	10,170	-	10,170	-
48,696	(8,340)	40,356	-	40,356	-
29,244	(1,217)	28,027	-	28,027	-
8,027,450	153,892	8,181,342	-	8,181,342	-
123,048	126,540	249,588	-	249,588	-
248,145	(119,520)	128,625	-	128,625	-
			48,865,246		
5,204,995,387	457,394,835	5,662,390,222	5,662,390,222	5,504,195,300	158,194,922

NOTE 1:

All revenue refunds are shown as a net reduction of the related revenue account in accordance with section 23(2) of the Financial Administration Act:

Refund of prior year's revenue.....	\$	7,666,546	\$	635,045
Refund of current year's revenue.....		44,106,235		48,230,201
		51,772,781		48,865,246

NOTE 2:

The actual and estimated revenue of the 1995-1996 fiscal year as well as the 1994-1995 revenue has been increased to reflect commissions retained by Revenue Officers. These commissions are deducted at the end of the statement to determine net government revenue.

NOTE 3:

Revenue from Individual Income Tax and Corporation Income Tax has been reduced by the municipal share of these taxes which is paid to municipalities in accordance with the Provincial-Municipal Tax Sharing Act, as follows:

Individual Income Tax.....	1994-1995	1995-1996
Corporation Income Tax.....	\$	\$
	38,486,865	40,794,000
	10,855,269	11,506,000
	49,342,134	52,300,000

NOTE 4:

The presentation of the actual revenue for the 1994-1995 fiscal year has been changed to reflect the organizational structure of departments as established in the 1995-1996 Estimates. Organizational changes made subsequent to the 1994-1995 Estimates are minor in nature and have not been reflected in the amounts presented for that fiscal year.

STATEMENT OF EXPENDITURE

For the Year Ended March 31, 1996
(with comparative figures for the year ended March 31, 1995)

	Actual 1994-1995 \$	Increase (Decrease) \$	Actual 1995-1996 \$	Actual \$	1995-1996 Authorized \$	Unexpended \$
Legislative Assembly.....	14,839,760	6,722,123	21,561,883	21,561,883	22,991,264	1,429,381
Executive Council.....	2,792,525	(54,727)	2,737,798	2,737,798	3,165,400	427,602
Agriculture.....	111,600,852	(21,283,896)	90,316,956	90,316,956	108,158,600	17,841,644
Children and Youth Secretariat.....	-	43,513	43,513	43,513	144,000	100,487
Civil Service Commission.....	4,189,268	324,988	4,514,256	4,514,256	4,879,900	365,644
Community Support Programs.....	7,085,776	(6,244,810)	6,244,966	6,244,966	6,247,800	2,834
Consumer and Corporate Affairs.....	11,888,856	(3,788)	11,885,068	11,885,068	12,453,800	568,732
Culture, Heritage and Citizenship.....	51,736,727	571,814	52,308,541	52,308,541	53,156,200	847,659
Education and Training.....	980,445,947	10,506,365	990,952,312	990,952,312	1,000,858,500	9,906,188
Employee Benefits and Other Payments.....	31,717,680	2,171,426	33,889,106	33,889,106	33,720,500	(168,606)
Energy and Mines.....	11,718,374	(25,213)	11,693,161	11,693,161	16,132,500	4,439,339
Environment.....	16,210,463	(2,364,229)	13,846,234	13,846,234	14,194,800	348,566
Family Services.....	655,869,958	9,959,786	665,829,744	665,829,744	672,683,901	6,854,157
Finance.....	778,948,914	(8,098,755)	770,850,159	770,850,159	771,935,821	1,085,662
Fitness and Sport.....	13,299,916	2,928,835	16,228,751	16,228,751	16,228,900	149
Government Services.....	83,498,861	5,438,466	88,937,327	88,937,327	94,980,500	6,043,173
Health.....	1,828,691,541	62,630,042	1,891,321,583	1,891,321,583	1,895,938,300	4,616,717
Highways and Transportation.....	227,272,477	786,287	228,058,764	228,058,764	229,011,260	952,496
Housing.....	55,972,862	(5,190,315)	50,782,547	50,782,547	52,216,600	1,434,053
Industry, Trade and Tourism.....	39,304,638	3,136,527	42,441,165	42,441,165	45,895,600	3,454,435
Justice.....	178,587,286	3,282,410	181,869,696	181,869,696	182,316,300	446,604
Labour.....	16,741,236	111,139	16,852,375	16,852,375	16,880,000	27,625
Natural Resources.....	88,453,632	487,162	88,940,794	88,940,794	90,618,600	1,677,806
Northern Affairs.....	18,070,328	(685,140)	17,385,188	17,385,188	17,771,500	386,312
Rural Development.....	37,980,336	6,776,194	44,756,530	44,756,530	48,218,000	3,461,470
Seniors Directorate.....	470,160	17,265	487,425	487,425	488,700	1,275
Status of Women.....	901,576	(78,080)	823,496	823,496	924,300	100,804
Sustainable Development Innovations Fund.....	10,490,994	(7,820,382)	2,670,012	2,670,012	3,200,000	529,988
Urban Affairs.....	67,142,048	4,678,258	71,820,306	71,820,306	70,586,100	(1,234,206)
Canada-Manitoba Enabling Vote.....	-	-	-	-	3,630,400	3,630,400
Other Appropriations.....	55,063,675	30,184,133	85,247,808	85,247,808	110,719,239	25,471,431
TOTAL EXPENDITURE	5,400,986,666	104,310,798	5,505,297,464	5,505,297,464	5,600,347,285	95,049,821

NOTE 1: The presentation of the actual expenditure for the 1994-95 fiscal year has been changed to reflect the organizational structure of Departments as established in the 1995-96 Estimates.

NOTE 2: Debt Servicing expenditures included in the Department of Finance expenditures are net of recoveries of debt servicing costs on self-supporting debt from Crown Corporations and Government Agencies in the amount of \$1,008,923,913 (1995-\$1,080,411,964).

EXPENDITURE TYPES

PERSONNEL SERVICES

All salaries and wages paid to Ministers, contract employees and regular civil servants are included in this category. Also included are indemnities, living and constituency allowances paid to M.L.A.'s, overtime, remoteness allowances, shift premiums and other negotiated payments for all employees. The employer portion of mandatory contributions to UIC, CPP, Workers' Compensation, etc. are considered as personnel costs and are reported under this category.

GRANTS/TRANSFER PAYMENTS

Payments to various individuals and organizations in support of various projects and programs including bursaries, cultural activities, charitable organizations, etc. Grants, other than for capital purposes, and transfer payments to other governments and government agencies are reported in this category.

TRANSPORTATION

Payments made for the transportation of government personnel, including Ministers and M.L.A.'s, other citizens and commodities are included in this category. Other costs of travelling such as accommodation and meals are recorded separately under the "Other Operating" category.

COMMUNICATION

The cost of telephones, telex, postage and other costs related to the dissemination of information to the public or to the employees of the government are included in this category.

SUPPLIES AND SERVICES

The cost of goods and services that are used in the current operations of the government such as construction materials, office supplies, utilities, rental of equipment and vehicles and the payment to outside professional persons and firms are included in this category.

DEBT SERVICING

This includes the costs related to the public debt of the Province such as debt redemptions, premiums, interest, and charges by banks for exchange, services, etc.

CAPITAL

The costs for construction or purchases of physical assets that have a useful life in excess of one year including grants made for the acquisition of capital assets by recipient individuals and organizations, are recorded in this category.

OTHER OPERATING

The payments for accommodation and meals for civil servants while on government business are shown under this classification. Also included are computer related expenditures, insurance, employer educational assistance and other costs that cannot be included in another category.

SOCIAL ASSISTANCE AND RELATED COSTS

This classification represents the cost for the provision of social assistance through expenditures for goods, services and benefits provided to citizens for their direct consumption.

SUMMARY OF EXPENDITURE BY DEPARTMENT AND EXPENDITURE TYPE

For the Year Ended March 31, 1996
(\$ thousands)

Department	Personnel Services	Grants/ Transfer Payments	Transportation	Communication	Supplies and Services
Legislative Assembly.....	12,915	-	231	741	2,765
Executive Council.....	1,863	463	114	84	119
Agriculture.....	19,397	60,685	1,357	1,309	4,407
Children and Youth Secretariat.....	-	-	7	14	13
Civil Service Commission.....	3,214	-	50	85	856
Community Support Programs.....	147	5,892	22	11	163
Consumer and Corporate Affairs.....	8,508	92	103	302	2,406
Culture, Heritage and Citizenship.....	13,780	27,017	349	2,887	4,357
Education and Training.....	29,227	937,229	1,044	1,445	12,573
Employee Benefits and Other Payments.....	99,179	(50)	1	-	7
Energy and Mines.....	7,106	1,550	302	314	1,487
Environment.....	8,302	2,109	542	369	2,895
Family Services.....	68,027	95,009	1,398	1,895	8,681
Finance.....	19,623	189,453	445	1,240	3,732
Fitness and Sport.....	616	15,221	69	51	177
Government Services.....	33,020	493	980	6,109	102,770
Health.....	174,834	1,646,248	6,578	3,365	58,525
Highways and Transportation.....	79,088	4,724	4,308	2,632	150,370
Housing.....	4,677	40,554	91	173	1,218
Industry, Trade and Tourism.....	9,433	13,069	640	4,037	2,807
Justice.....	95,828	8,932	2,801	1,973	63,754
Labour.....	12,231	175	684	681	1,865
Natural Resources.....	51,305	3,548	7,711	2,151	21,610
Northern Affairs.....	4,116	6,353	494	138	2,301
Rural Development.....	13,263	15,275	673	688	2,250
Seniors Directorate.....	298	10	18	71	63
Status of Women.....	587	50	16	47	96
Urban Affairs.....	619	53,956	8	51	168
Sustainable Development Innovations Fund....	-	-	-	-	2,670
Other Appropriations.....	7,307	54,244	13,569	326	7,727
Total Expenditure Types	778,510	3,182,301	44,605	33,189	462,832
Recoveries	(69,931)	(4,970)	(1,294)	(8,166)	(97,514)
Net Expenditure Types	708,579	3,177,331	43,311	25,023	365,318
Transfers to Capital	(15,148)	(142,532)	(2,402)	(845)	(90,475)
Adjusted Expenditure Types	693,431	3,034,799	40,909	24,178	274,843

NOTE: Transfers to Capital consist of expenditures that were charged to an expenditure type other than capital for:

- a) Expenditures made from appropriations for Expenditures related to Capital Assets.
- b) Self-constructed assets that are funded from operating appropriations.

Comparison of Expenditure Types

1996.....	693,431	3,034,799	40,909	24,178	274,843
1995.....	669,972	3,007,011	30,769	25,286	253,489
	23,459	27,788	10,140	(1,108)	21,354

SUMMARY OF EXPENDITURE BY DEPARTMENT AND EXPENDITURE TYPE

Debt Servicing	Other Operating	Social Assistance Related	Capital	Total Expenditure	Recoveries Into Appropriations	Net Expenditure
-	4,746	-	169	21,567	(5)	21,562
-	90	-	14	2,747	(9)	2,738
1	3,702	-	391	91,249	(931)	90,318
-	10	-	-	44	-	44
-	254	-	56	4,515	-	4,515
-	8	-	2	6,245	(1)	6,244
-	541	-	141	12,093	(208)	11,885
-	774	-	5,954	55,118	(2,810)	52,308
2,392	3,143	6,598	1,202	994,853	(3,902)	990,951
-	19	-	-	99,156	(65,268)	33,888
4,046	(3,359)	-	295	11,741	(48)	11,693
1	288	-	213	14,719	(873)	13,846
26	2,575	487,069	1,326	666,006	(176)	665,830
555,027	2,602	(25)	466	772,563	(1,713)	770,850
-	76	-	22	16,232	(3)	16,229
1	1,256	-	11,512	156,141	(67,203)	88,938
38	4,286	(238)	2,017	1,895,653	(4,331)	1,891,322
20	4,066	-	12,525	257,733	(29,673)	228,060
50	1,733	-	3,302	51,798	(1,016)	50,782
3,905	8,089	-	865	42,845	(403)	42,442
2	6,427	1,451	1,174	182,342	(472)	181,870
-	1,023	-	351	17,010	(157)	16,853
5	2,047	-	6,390	94,767	(5,827)	88,940
-	1,020	1	2,974	17,397	(12)	17,385
345	1,391	-	12,177	46,062	(1,305)	44,757
-	16	-	13	489	(1)	488
-	26	-	4	826	(3)	823
-	1,161	-	15,860	71,823	(3)	71,820
-	-	-	-	2,670	-	2,670
21	1,557	-	497	85,248	(1)	85,247
565,880	49,567	494,856	79,912	5,691,652	(186,354)	5,505,298
-	(3,124)	(48)	(1,307)	(186,354)	186,354	
565,880	46,443	494,808	78,605	5,505,298	-	5,505,298
(12)	(2,541)	-	253,955			
565,868	43,902	494,808	332,560	5,505,298	-	5,505,298
565,868	43,902	494,808	332,560	5,505,298		5,505,298
569,639	33,423	490,205	321,193	5,400,987	-	5,400,987
(3,771)	10,479	4,603	11,367	104,311	-	104,311

SUMMARY OF DEPARTMENTAL APPROPRIATIONS AND EXPENDITURES

For the Year Ended March 31, 1996

Department	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Legislative Assembly.....	22,991,264	21,561,883	1,429,381
Executive Council.....	3,165,400	2,737,798	427,602
Agriculture.....	108,158,600	90,316,956	17,841,644
Children and Youth Secretariat.....	144,000	43,513	100,487
Civil Service Commission.....	4,879,900	4,514,256	365,644
Community Support Programs.....	6,247,800	6,244,966	2,834
Consumer and Corporate Affairs.....	12,453,800	11,885,068	568,732
Culture, Heritage and Citizenship.....	53,156,200	52,308,541	847,659
Education and Training.....	1,000,858,500	990,952,312	9,906,188
Employee Benefits and Other Payments.....	33,720,500	33,889,106	(168,606)
Energy and Mines.....	16,132,500	11,693,161	4,439,339
Environment.....	14,194,800	13,846,234	348,566
Family Services.....	672,683,901	665,829,744	6,854,157
Finance.....	771,935,821	770,850,159	1,085,662
Fitness and Sport.....	16,228,900	16,228,751	149
Government Services.....	94,980,500	88,937,327	6,043,173
Health.....	1,895,938,300	1,891,321,583	4,616,717
Highways and Transportation.....	229,011,260	228,058,764	952,496
Housing.....	52,216,600	50,782,547	1,434,053
Industry, Trade and Tourism.....	45,895,600	42,441,165	3,454,435
Justice.....	182,316,300	181,869,696	446,604
Labour.....	16,880,000	16,852,375	27,625
Natural Resources.....	90,618,600	88,940,794	1,677,806
Northern Affairs.....	17,771,500	17,385,188	386,312
Rural Development.....	48,218,000	44,756,530	3,461,470
Seniors Directorate.....	488,700	487,425	1,275
Status of Women.....	924,300	823,496	100,804
Sustainable Development Innovations Fund.....	3,200,000	2,670,012	529,988
Urban Affairs.....	70,586,100	71,820,306	(1,234,206)
Canada-Manitoba Enabling Vote.....	3,630,400	-	3,630,400
Other Appropriations.....	110,719,239	85,247,808	25,471,431
TOTAL EXPENDITURE.....	<u>5,600,347,285</u>	<u>5,505,297,464</u>	<u>95,049,821</u>

RECONCILIATION WITH THE APPROPRIATION ACT, 1995, SPECIAL WARRANTS, ETC.

Departmental Appropriations authorized by:

"The Appropriation Act 1995".....	\$ 4,918,228
General Statutory Appropriations.....	617,756
1995 Printed Estimates of Expenditure.....	<u>5,535,984</u>
Amount Authorized by Special Warrants Page 6-14.....	118,806
Increase (Decrease) in Statutory Appropriations:	
Members and Speakers Indemnities and Allowances.....	26
Debt Servicing.....	(54,473)
Judgement.....	4
	<u>\$ 5,600,347</u>

NOTE: Details by department are shown on the following pages. Main estimate authority transfers are delineated as follows

- * Main Estimate Authority transferred from XXVI-1, Canada-Manitoba Enabling Vote, to various departmental appropriations pursuant to the Appropriation Act, 1995, Section 7.
- ** Main Estimate Authority transferred from XXVII-6, Internal Reform, Workforce Adjustment and General Salary Increases, to various departmental appropriations pursuant to the Appropriation Act, 1995, Section 5, Subsection (c).
- *** Main Estimate Authority transferred from XXVII-1, Aboriginal Justice Initiatives, to various departmental appropriations pursuant to the Appropriation Act, 1995, Section 5, Subsection (a).

EXPENDITURE SUMMARY BY APPROPRIATION

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
LEGISLATIVE ASSEMBLY (I)			
1. Indemnities (Statutory).....	3,345,190		
Personnel Services.....		3,345,190	
Net	<u>3,345,190</u>	<u>3,345,190</u>	<u>-</u>
2. Retirement Provisions (Statutory).....	1,647,034		
Personnel Services.....		1,647,034	
Net	<u>1,647,034</u>	<u>1,647,034</u>	<u>-</u>
3. Members' Expenses (Statutory).....	2,789,340		
Personnel Services.....		959,080	
Transportation.....		6,274	
Communication.....		57,324	
Supplies and Services.....		197,414	
Other Operating.....		1,569,248	
Net	<u>2,789,340</u>	<u>2,789,340</u>	<u>-</u>
4. Other Assembly Expenditures			
Main Estimate.....	4,167,200		
Personnel Services.....		2,587,107	
Transportation.....		36,214	
Communication.....		284,705	
Supplies and Services.....		388,924	
Debt Servicing.....		9	
Other Operating.....		159,012	
Capital.....		89,728	
Recoveries into Appropriation.....		(120)	
Net	<u>4,167,200</u>	<u>3,545,579</u>	<u>621,621</u>
5. Office of the Provincial Auditor			
Main Estimate.....	3,129,200		
Personnel Services.....		2,554,421	
Transportation.....		22,664	
Communication.....		27,633	
Supplies and Services.....		230,258	
Other Operating.....		89,709	
Capital.....		48,640	
Recoveries into Appropriation.....		(5,020)	
Net	<u>3,129,200</u>	<u>2,968,305</u>	<u>160,895</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
6. Office of the Ombudsman			
Main Estimate.....	852,600		
Personnel Services.....		641,069	
Transportation.....		4,867	
Communication.....		22,266	
Supplies and Services.....		71,251	
Debt Servicing.....		16	
Other Operating.....		6,395	
Net	<u>852,600</u>	<u>745,864</u>	<u>106,736</u>
7. Office of the Chief Electoral Officer			
Main Estimate.....	7,060,700		
Personnel Services.....		1,180,616	
Grants/Transfer Payments.....		75	
Transportation.....		160,693	
Communication.....		348,831	
Supplies and Services.....		1,877,638	
Debt Servicing.....		291	
Other Operating.....		2,921,600	
Capital.....		30,859	
Recoveries into Appropriation.....		(32)	
Net	<u>7,060,700</u>	<u>6,520,571</u>	<u>540,129</u>
Department Total	<u>22,991,264</u>	<u>21,561,883</u>	<u>1,429,381</u>
Expenditure Summary by Category			
Main Estimate.....	22,991,264		
Personnel Services.....		12,914,517	
Grants/Transfer Payments.....		75	
Transportation.....		230,712	
Communication.....		740,759	
Supplies and Services.....		2,765,485	
Debt Servicing.....		316	
Other Operating.....		4,745,964	
Capital.....		169,227	
Recoveries into Appropriation.....		(5,172)	
	<u>22,991,264</u>	<u>21,561,883</u>	<u>1,429,381</u>

EXECUTIVE COUNCIL (II)

1. General Administration			
Main Estimate.....	3,165,400		
Personnel Services.....		1,862,692	
Grants/Transfer Payments.....		463,000	
Transportation.....		113,722	
Communication.....		84,096	
Supplies and Services.....		118,970	
Debt Servicing.....		425	
Other Operating.....		90,040	
Capital.....		13,828	
Recoveries into Appropriation.....		(8,975)	
Net	<u>3,165,400</u>	<u>2,737,798</u>	<u>427,602</u>
Department Total	<u>3,165,400</u>	<u>2,737,798</u>	<u>427,602</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expenditure Summary by Category			
Main Estimate.....	3,165,400		
Personnel Services.....		1,862,692	
Grants/Transfer Payments.....		463,000	
Transportation.....		113,722	
Communication.....		84,096	
Supplies and Services.....		118,970	
Debt Servicing.....		425	
Other Operating.....		90,040	
Capital.....		13,828	
Recoveries into Appropriation.....		(8,975)	
	<u>3,165,400</u>	<u>2,737,798</u>	<u>427,602</u>

AGRICULTURE (III)

1. Administration and Finance

Main Estimate.....	2,557,700		
Personnel Services.....		1,875,833	
Grants/Transfer Payments.....		15,000	
Transportation.....		68,393	
Communication.....		141,302	
Supplies and Services.....		357,466	
Debt Servicing.....		52	
Other Operating.....		72,298	
Capital.....		15,565	
Recoveries into Appropriation.....		(46,182)	
Net	<u>2,557,700</u>	<u>2,499,727</u>	<u>57,973</u>

2. Manitoba Crop Insurance Corporation

Main Estimate.....	51,888,900		
Grants/Transfer Payments.....		38,482,080	
Net	<u>51,888,900</u>	<u>38,482,080</u>	<u>13,406,820</u>

3. Manitoba Agricultural Credit Corporation

Main Estimate.....	9,650,300		
Grants/Transfer Payments.....		4,442,482	
Other Operating.....		2,866,581	
Net	<u>9,650,300</u>	<u>7,309,063</u>	<u>2,341,237</u>

4. Agricultural Development and Marketing Division

Main Estimate.....	10,592,600		
Personnel Services.....		6,716,089	
Grants/Transfer Payments.....		982,926	
Transportation.....		482,193	
Communication.....		578,138	
Supplies and Services.....		1,393,355	
Debt Servicing.....		719	
Other Operating.....		360,760	
Capital.....		250,500	
Recoveries into Appropriation.....		(361,696)	
Net	<u>10,592,600</u>	<u>10,402,984</u>	<u>189,616</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
5. Regional Agricultural Services			
Main Estimate.....	11,882,300		
Personnel Services.....		9,326,355	
Transportation.....		699,000	
Communication.....		454,458	
Supplies and Services.....		1,381,819	
Debt Servicing.....		170	
Other Operating.....		299,986	
Capital.....		60,338	
Recoveries into Appropriation.....		(440,823)	
Net	<u>11,882,300</u>	<u>11,781,303</u>	<u>100,997</u>
6. Policy and Economics			
Main Estimate.....	2,832,800		
Personnel Services.....		1,478,529	
Grants/Transfer Payments.....		784,000	
Transportation.....		67,501	
Communication.....		74,261	
Supplies and Services.....		188,379	
Other Operating.....		61,989	
Capital.....		59,208	
Recoveries into Appropriation.....		(82,778)	
Net	<u>2,832,800</u>	<u>2,631,089</u>	<u>201,711</u>
7. Canada-Manitoba Agreement on Agricultural Sustainability			
Main Estimate.....	1,040,000		
Main Estimate Transfer*	200,000		
Transportation.....		39,622	
Communication.....		60,910	
Supplies and Services.....		1,086,387	
Other Operating.....		40,080	
Capital.....		5,125	
Net	<u>1,240,000</u>	<u>1,232,124</u>	<u>7,876</u>
8. Income Insurance and Support Program			
Main Estimate.....	16,990,100		
Grants/Transfer Payments.....		15,456,640	
Net	<u>16,990,100</u>	<u>15,456,640</u>	<u>1,533,460</u>
9. Lotteries Funded Programs			
Main Estimate.....	523,900		
Grants/Transfer Payments.....		521,946	
Net	<u>523,900</u>	<u>521,946</u>	<u>1,954</u>
Department Total	<u>108,158,600</u>	<u>90,316,956</u>	<u>17,841,644</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expenditure Summary by Category			
Main Estimate.....	107,958,600		
Main Estimate Transfer*	200,000		
Personnel Services.....		19,396,806	
Grants/Transfer Payments.....		60,685,074	
Transportation.....		1,356,709	
Communication.....		1,309,069	
Supplies and Services.....		4,407,406	
Debt Servicing.....		941	
Other Operating.....		3,701,694	
Capital.....		390,736	
Recoveries into Appropriation.....		(931,479)	
	<u>108,158,600</u>	<u>90,316,956</u>	<u>17,841,644</u>

CHILDREN AND YOUTH SECRETARIAT (XXXIV)

Main Estimate.....	144,000		
Transportation.....		6,500	
Communication.....		14,378	
Supplies and Services.....		12,919	
Debt Servicing.....		130	
Other Operating.....		9,566	
Social Assistance Related.....		20	
Net	<u>144,000</u>	<u>43,513</u>	<u>100,487</u>

Department Total	<u>144,000</u>	<u>43,513</u>	<u>100,487</u>
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Expenditure Summary by Category			
Main Estimate.....	144,000		
Transportation.....		6,500	
Communication.....		14,378	
Supplies and Services.....		12,919	
Debt Servicing.....		130	
Other Operating.....		9,566	
Social Assistance Related.....		20	
	<u>144,000</u>	<u>43,513</u>	<u>100,487</u>

CIVIL SERVICE COMMISSION (XVII)

1. Civil Service Commission			
Main Estimate.....	4,569,900		
Main Estimate Transfer*	310,000		
Personnel Services.....		3,213,831	
Transportation.....		49,803	
Communication.....		84,783	
Supplies and Services.....		855,809	
Debt Servicing.....		192	
Other Operating.....		254,294	
Capital.....		55,544	
Net	<u>4,879,900</u>	<u>4,514,256</u>	<u>365,644</u>

Department Total	<u>4,879,900</u>	<u>4,514,256</u>	<u>365,644</u>
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Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expenditure Summary by Category			
Main Estimate.....	4,569,900		
Main Estimate Transfer *	310,000		
Personnel Services.....		3,213,831	
Transportation.....		49,803	
Communication.....		84,783	
Supplies and Services.....		855,809	
Debt Servicing.....		192	
Other Operating.....		254,294	
Capital.....		55,544	
	<u>4,879,900</u>	<u>4,514,256</u>	<u>365,644</u>

COMMUNITY SUPPORT PROGRAMS (XXXIII)

1. Community Support Programs

Main Estimate.....	6,067,800		
Special Warrant.....	180,000		
Personnel Services.....		147,053	
Grants/Transfer Payments.....		5,891,867	
Transportation.....		22,457	
Communication.....		11,431	
Supplies and Services.....		162,842	
Debt Servicing.....		18	
Other Operating.....		7,832	
Capital.....		2,054	
Recoveries into Appropriation.....		(588)	
Net	<u>6,247,800</u>	<u>6,244,966</u>	<u>2,834</u>

Department Total	<u>6,247,800</u>	<u>6,244,966</u>	<u>2,834</u>
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Expenditure Summary by Category

Main Estimate.....	6,067,800		
Special Warrant.....	180,000		
Personnel Services.....		147,053	
Grants/Transfer Payments.....		5,891,867	
Transportation.....		22,457	
Communication.....		11,431	
Supplies and Services.....		162,842	
Debt Servicing.....		18	
Other Operating.....		7,832	
Capital.....		2,054	
Recoveries into Appropriation.....		(588)	
	<u>6,247,800</u>	<u>6,244,966</u>	<u>2,834</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
CONSUMER AND CORPORATE AFFAIRS (V)			
1. Administration and Finance			
Main Estimate.....	1,030,100		
Main Estimate Transfer* *.....	34,000		
Personnel Services.....		1,014,140	
Transportation.....		21,022	
Communication.....		26,824	
Supplies and Services.....		142,904	
Debt Servicing.....		17	
Other Operating.....		34,938	
Social Assistance Related.....		90	
Capital.....		7,599	
Recoveries into Appropriation.....		(208,000)	
Net	<u>1,064,100</u>	<u>1,039,534</u>	<u>24,566</u>
2. Consumer Affairs			
Main Estimate.....	5,180,000		
Personnel Services.....		3,828,140	
Grants/Transfer Payments.....		91,500	
Transportation.....		36,033	
Communication.....		143,204	
Supplies and Services.....		559,848	
Debt Servicing.....		126	
Other Operating.....		76,303	
Social Assistance Related.....		0	
Capital.....		56,018	
Net	<u>5,180,000</u>	<u>4,791,172</u>	<u>388,828</u>
3. Corporate Affairs			
Main Estimate.....	6,209,700		
Personnel Services.....		3,665,694	
Transportation.....		46,281	
Communication.....		131,973	
Supplies and Services.....		1,703,186	
Debt Servicing.....		116	
Other Operating.....		429,874	
Capital.....		77,238	
Net	<u>6,209,700</u>	<u>6,054,362</u>	<u>155,338</u>
Department Total	<u>12,453,800</u>	<u>11,885,068</u>	<u>568,732</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expenditure Summary by Category			
Main Estimate.....	12,419,800		
Main Estimate Transfer**	34,000		
Personnel Services.....		8,507,974	
Grants/Transfer Payments.....		91,500	
Transportation.....		103,336	
Communication.....		302,001	
Supplies and Services.....		2,405,938	
Debt Servicing.....		259	
Other Operating.....		541,115	
Social Assistance Related.....		90	
Capital.....		140,855	
Recoveries into Appropriation.....		(208,000)	
	<u>12,453,800</u>	<u>11,885,068</u>	<u>568,732</u>

CULTURE, HERITAGE AND CITIZENSHIP (XIV)

1. Administration and Finance

Main Estimate.....	2,037,500		
Main Estimate Transfer**	9,400		
Personnel Services.....		1,663,387	
Transportation.....		37,718	
Communication.....		51,179	
Supplies and Services.....		282,927	
Debt Servicing.....		24	
Other Operating.....		47,974	
Capital.....		27,922	
Recoveries into Appropriation.....		(70,030)	
Net	<u>2,046,900</u>	<u>2,041,101</u>	<u>5,799</u>

2. Culture, Heritage and Recreation Programs

Main Estimate.....	5,447,200		
Personnel Services.....		3,930,402	
Transportation.....		198,759	
Communication.....		321,395	
Supplies and Services.....		696,426	
Debt Servicing.....		89	
Other Operating.....		147,217	
Capital.....		130,770	
Recoveries into Appropriation.....		(2,159)	
Net	<u>5,447,200</u>	<u>5,422,899</u>	<u>24,301</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Information Resources			
Main Estimate.....	9,300,500		
Personnel Services.....		6,167,516	
Transportation.....		34,062	
Communication.....		2,257,530	
Supplies and Services.....		2,967,313	
Debt Servicing.....		10	
Other Operating.....		186,337	
Capital.....		214,447	
Recoveries into Appropriation.....		(2,737,316)	
Net	<u>9,300,500</u>	<u>9,089,899</u>	<u>210,601</u>
4. Citizenship			
Main Estimate.....	1,845,000		
Personnel Services.....		1,418,215	
Grants/Transfer Payments.....		5,000	
Transportation.....		46,095	
Communication.....		105,502	
Supplies and Services.....		206,025	
Debt Servicing.....		136	
Other Operating.....		54,091	
Capital.....		7,338	
Net	<u>1,845,000</u>	<u>1,842,402</u>	<u>2,598</u>
5. Multiculturalism			
Main Estimate.....	286,600		
Personnel Services.....		225,542	
Transportation.....		2,517	
Communication.....		17,524	
Supplies and Services.....		31,245	
Other Operating.....		5,932	
Capital.....		3,600	
Net	<u>286,600</u>	<u>286,360</u>	<u>240</u>
6. Lotteries Funded Programs			
Main Estimate.....	34,230,000		
Personnel Services.....		375,154	
Grants/Transfer Payments.....		27,011,474	
Transportation.....		29,810	
Communication.....		134,075	
Supplies and Services.....		173,156	
Other Operating.....		332,769	
Capital.....		5,569,442	
Net	<u>34,230,000</u>	<u>33,625,880</u>	<u>604,120</u>
Department Total	<u>53,156,200</u>	<u>52,308,541</u>	<u>847,659</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expenditure Summary by Category			
Main Estimate.....	53,146,800		
Main Estimate Transfer **	9,400		
Personnel Services.....		13,780,216	
Grants/Transfer Payments.....		27,016,474	
Transportation.....		348,961	
Communication.....		2,887,205	
Supplies and Services.....		4,357,092	
Debt Servicing.....		259	
Other Operating.....		774,320	
Capital.....		5,953,519	
Recoveries into Appropriation.....		(2,809,505)	
	<u>53,156,200</u>	<u>52,308,541</u>	<u>847,659</u>

EDUCATION AND TRAINING (XVI)

1. Administration and Finance

Main Estimate.....	4,054,800		
Special Warrant.....	177,600		
Personnel Services.....		2,992,309	
Transportation.....		67,673	
Communication.....		122,091	
Supplies and Services.....		690,288	
Debt Servicing.....		927	
Other Operating.....		109,608	
Capital.....		260,290	
Recoveries into Appropriation.....		(65,131)	
Net	<u>4,232,400</u>	<u>4,178,055</u>	<u>54,345</u>

2. School Programs

Main Estimate.....	20,448,800		
Personnel Services.....		11,443,007	
Grants/Transfer Payments.....		1,023,637	
Transportation.....		577,735	
Communication.....		553,671	
Supplies and Services.....		4,183,647	
Debt Servicing.....		748	
Other Operating.....		988,809	
Social Assistance Related.....		197,442	
Capital.....		553,470	
Recoveries into Appropriation.....		(3,621)	
Net	<u>20,448,800</u>	<u>19,518,545</u>	<u>930,255</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Bureau de l'éducation française			
Main Estimate.....	3,261,200		
Special Warrant.....	1,824,400		
Personnel Services.....		1,540,230	
Grants/Transfer Payments.....		2,001,067	
Transportation.....		76,962	
Communication.....		67,103	
Supplies and Services.....		900,953	
Debt Servicing.....		4	
Other Operating.....		142,826	
Capital.....		9,219	
Net	<u>5,085,600</u>	<u>4,738,364</u>	<u>347,236</u>
4. Training and Advanced Education			
Main Estimate.....	46,030,300		
Personnel Services.....		10,591,350	
Grants/Transfer Payments.....		15,885,342	
Transportation.....		265,611	
Communication.....		618,929	
Supplies and Services.....		4,978,588	
Debt Servicing.....		2,390,177	
Other Operating.....		1,415,349	
Social Assistance Related.....		6,399,728	
Capital.....		327,601	
Recoveries into Appropriation.....		(3,832,793)	
Net	<u>46,030,300</u>	<u>39,039,882</u>	<u>6,990,418</u>
5. Support to Schools			
Main Estimate.....	625,783,800		
Personnel Services.....		2,064,699	
Grants/Transfer Payments.....		620,938,243	
Transportation.....		53,286	
Communication.....		74,133	
Supplies and Services.....		1,043,305	
Debt Servicing.....		1	
Other Operating.....		472,910	
Social Assistance Related.....		924	
Capital.....		51,648	
Net	<u>625,783,800</u>	<u>624,699,149</u>	<u>1,084,651</u>
6. Support to Post-Secondary Institutions			
Main Estimate.....	260,994,700		
Personnel Services.....		595,643	
Grants/Transfer Payments.....		260,023,167	
Transportation.....		2,839	
Communication.....		9,101	
Supplies and Services.....		31,428	
Other Operating.....		13,825	
Capital.....		184	
Net	<u>260,994,700</u>	<u>260,676,187</u>	<u>318,513</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
7. Expenditures Related to Capital			
Main Estimate.....	35,838,500		
Grants/Transfer Payments.....		35,838,500	
Net	<u>35,838,500</u>	<u>35,838,500</u>	<u>-</u>
8. Lotteries Funded Programs			
Main Estimate.....	2,444,400		
Grants/Transfer Payments.....		1,519,230	
Supplies and Services.....		744,400	
Net	<u>2,444,400</u>	<u>2,263,630</u>	<u>180,770</u>
Department Total	<u>1,000,858,500</u>	<u>990,952,312</u>	<u>9,906,188</u>
Expenditure Summary by Category			
Main Estimate.....	998,856,500		
Special Warrant.....	2,002,000		
Personnel Services.....		29,227,238	
Grants/Transfer Payments.....		937,229,186	
Transportation.....		1,044,106	
Communication.....		1,445,028	
Supplies and Services.....		12,572,609	
Debt Servicing.....		2,391,857	
Other Operating.....		3,143,327	
Social Assistance Related.....		6,598,094	
Capital.....		1,202,412	
Recoveries into Appropriation.....		(3,901,545)	
	<u>1,000,858,500</u>	<u>990,952,312</u>	<u>9,906,188</u>

EMPLOYEE BENEFITS AND OTHER PAYMENTS (VI)

1. Employee Benefits and Other Payments			
Main Estimate.....	33,720,500		
Personnel Services.....		99,178,758	
Grants/Transfer Payments.....		(49,750)	
Transportation.....		1,026	
Communication.....		385	
Supplies and Services.....		7,481	
Other Operating.....		19,121	
Recoveries into Appropriation.....		(65,267,915)	
Net	<u>33,720,500</u>	<u>33,889,106</u>	<u>(168,606)</u>
Department Total	<u>33,720,500</u>	<u>33,889,106</u>	<u>(168,606)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expenditure Summary by Category			
Main Estimate.....	33,720,500		
Personnel Services.....		99,178,758	
Grants/Transfer Payments.....		(49,750)	
Transportation.....		1,026	
Communication.....		385	
Supplies and Services.....		7,481	
Other Operating.....		19,121	
Recoveries into Appropriation.....		(65,267,915)	
	<u>33,720,500</u>	<u>33,889,106</u>	<u>(168,606)</u>

ENERGY AND MINES (XXIII)

1. Administration and Finance

Main Estimate.....	1,214,900		
Personnel Services.....		893,259	
Grants/Transfer Payments.....		2,057	
Transportation.....		31,610	
Communication.....		29,124	
Supplies and Services.....		94,368	
Debt Servicing.....		9,480	
Other Operating.....		76,741	
Capital.....		(1,556)	
Recoveries into Appropriation.....		(7,832)	
Net	<u>1,214,900</u>	<u>1,127,251</u>	<u>87,649</u>

2. Energy and Mineral Resources

Main Estimate.....	8,413,900		
Special Warrant.....	324,700		
Personnel Services.....		6,149,980	
Transportation.....		259,036	
Communication.....		277,083	
Supplies and Services.....		1,355,971	
Debt Servicing.....		60	
Other Operating.....		272,847	
Capital.....		288,834	
Recoveries into Appropriation.....		(40,313)	
Net	<u>8,738,600</u>	<u>8,563,498</u>	<u>175,102</u>

3. Mineral Industry Support Programs

Main Estimate.....	6,179,000		
Personnel Services.....		62,505	
Grants/Transfer Payments.....		1,547,624	
Transportation.....		11,640	
Communication.....		8,135	
Supplies and Services.....		36,948	
Debt Servicing.....		4,036,436	
Other Operating.....		(3,708,348)	
Capital.....		7,472	
Net	<u>6,179,000</u>	<u>2,002,412</u>	<u>4,176,588</u>

Department Total	<u>16,132,500</u>	<u>11,693,161</u>	<u>4,439,339</u>
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Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expenditure Summary by Category			
Main Estimate.....	15,807,800		
Special Warrant.....	324,700		
Personnel Services.....		7,105,744	
Grants/Transfer Payments.....		1,549,681	
Transportation.....		302,286	
Communication.....		314,342	
Supplies and Services.....		1,487,287	
Debt Servicing.....		4,045,976	
Other Operating.....		(3,358,760)	
Capital.....		294,750	
Recoveries into Appropriation.....		(48,145)	
	<u>16,132,500</u>	<u>11,693,161</u>	<u>4,439,339</u>

ENVIRONMENT (XXXI)

1. Administration and Finance

Main Estimate.....	1,472,300		
Personnel Services.....		1,102,205	
Transportation.....		33,295	
Communication.....		51,085	
Supplies and Services.....		133,547	
Other Operating.....		59,233	
Capital.....		32,676	
Recoveries into Appropriation.....		(14,842)	
Net	<u>1,472,300</u>	<u>1,397,199</u>	<u>75,101</u>

2. Environmental Management

Main Estimate.....	10,914,000		
Personnel Services.....		6,955,749	
Grants/Transfer Payments.....		733,641	
Transportation.....		482,232	
Communication.....		285,924	
Supplies and Services.....		2,651,586	
Debt Servicing.....		1,206	
Other Operating.....		214,812	
Capital.....		180,269	
Recoveries into Appropriation.....		(857,810)	
Net	<u>10,914,000</u>	<u>10,647,609</u>	<u>266,391</u>

3. Clean Environment Commission

Main Estimate.....	413,500		
Special Warrant.....	20,000		
Personnel Services.....		243,671	
Transportation.....		26,344	
Communication.....		32,042	
Supplies and Services.....		110,211	
Other Operating.....		14,158	
Net	<u>433,500</u>	<u>426,426</u>	<u>7,074</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
4. International Institute for Sustainable Development			
Main Estimate.....	1,375,000		
Grants/Transfer Payments.....		1,375,000	
Net	<u>1,375,000</u>	<u>1,375,000</u>	<u>-</u>
Department Total	<u>14,194,800</u>	<u>13,846,234</u>	<u>348,566</u>
Expenditure Summary by Category			
Main Estimate.....	14,174,800		
Special Warrant.....	20,000		
Personnel Services.....		8,301,625	
Grants/Transfer Payments.....		2,108,641	
Transportation.....		541,871	
Communication.....		369,051	
Supplies and Services.....		2,895,344	
Debt Servicing.....		1,206	
Other Operating.....		288,203	
Capital.....		212,945	
Recoveries into Appropriation.....		(872,652)	
	<u>14,194,800</u>	<u>13,846,234</u>	<u>348,566</u>

FAMILY SERVICES (IX)

1. Administration and Finance			
Main Estimate.....	7,574,000		
Personnel Services.....		5,981,679	
Grants/Transfer Payments.....		12,000	
Transportation.....		95,699	
Communication.....		166,039	
Supplies and Services.....		921,969	
Debt Servicing.....		35	
Other Operating.....		223,196	
Capital.....		83,267	
Recoveries into Appropriation.....		(144,890)	
Net	<u>7,574,000</u>	<u>7,338,994</u>	<u>235,006</u>
2. Income Security and Regional Operations			
Main Estimate.....	404,853,000		
Main Estimate Transfer* *.....	192,601		
Special Warrant.....	959,700		
Personnel Services.....		25,866,396	
Grants/Transfer Payments.....		750,000	
Transportation.....		838,779	
Communication.....		1,239,631	
Supplies and Services.....		2,517,575	
Debt Servicing.....		24,542	
Other Operating.....		1,854,863	
Social Assistance Related.....		373,185,982	
Capital.....		77,998	
Recoveries into Appropriation.....		(28,961)	
Net	<u>406,005,301</u>	<u>406,326,805</u>	<u>(321,504)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Rehabilitation and Community Living and Day Care			
Main Estimate.....	141,340,100		
Personnel Services.....		29,654,659	
Grants/Transfer Payments.....		21,333,904	
Transportation.....		309,742	
Communication.....		310,932	
Supplies and Services.....		3,441,673	
Debt Servicing.....		177	
Other Operating.....		360,983	
Social Assistance Related.....		79,586,922	
Capital.....		609,320	
Recoveries into Appropriation.....		(2,376)	
Net	<u>141,340,100</u>	<u>135,605,936</u>	<u>5,734,164</u>
4. Child and Family Services			
Main Estimate.....	114,021,500		
Special Warrant.....	3,743,000		
Personnel Services.....		6,524,656	
Grants/Transfer Payments.....		72,913,410	
Transportation.....		154,029	
Communication.....		178,033	
Supplies and Services.....		1,800,119	
Debt Servicing.....		788	
Other Operating.....		136,395	
Social Assistance Related.....		34,295,612	
Capital.....		554,967	
Net	<u>117,764,500</u>	<u>116,558,009</u>	<u>1,206,491</u>
Department Total	<u>672,683,901</u>	<u>665,829,744</u>	<u>6,854,157</u>
Expenditure Summary by Category			
Main Estimate.....	667,788,600		
Main Estimate Transfer *	192,601		
Special Warrant.....	4,702,700		
Personnel Services.....		68,027,390	
Grants/Transfer Payments.....		95,009,314	
Transportation.....		1,398,249	
Communication.....		1,894,635	
Supplies and Services.....		8,681,336	
Debt Servicing.....		25,542	
Other Operating.....		2,575,437	
Social Assistance Related.....		487,068,516	
Capital.....		1,325,552	
Recoveries into Appropriation.....		(176,227)	
	<u>672,683,901</u>	<u>665,829,744</u>	<u>6,854,157</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
FINANCE (VII)			
1. Administration and Finance			
Main Estimate.....	990,700		
Main Estimate Transfer* *.....	30,000		
Special Warrant.....	47,100		
Personnel Services.....		866,417	
Grants/Transfer Payments.....		1,450	
Transportation.....		31,044	
Communication.....		30,254	
Supplies and Services.....		101,488	
Debt Servicing.....		66	
Other Operating.....		28,735	
Capital.....		2,877	
Net	<u>1,067,800</u>	<u>1,062,331</u>	<u>5,469</u>
2. Treasury			
Main Estimate.....	1,848,400		
Personnel Services.....		1,260,392	
Transportation.....		6,263	
Communication.....		24,035	
Supplies and Services.....		149,420	
Debt Servicing.....		159,063	
Other Operating.....		31,913	
Capital.....		58,642	
Net	<u>1,848,400</u>	<u>1,689,728</u>	<u>158,672</u>
3. Comptroller			
Main Estimate.....	6,797,700		
Personnel Services.....		5,100,112	
Transportation.....		1,564	
Communication.....		346,148	
Supplies and Services.....		937,611	
Debt Servicing.....		159	
Other Operating.....		658,879	
Capital.....		141,170	
Recoveries into Appropriation.....		(507,477)	
Net	<u>6,797,700</u>	<u>6,678,166</u>	<u>119,534</u>
4. Taxation			
Main Estimate.....	11,137,400		
Main Estimate Transfer* *.....	185,400		
Personnel Services.....		8,493,237	
Transportation.....		292,892	
Communication.....		425,289	
Supplies and Services.....		1,225,203	
Debt Servicing.....		31,979	
Other Operating.....		511,606	
Capital.....		95,755	
Net	<u>11,322,800</u>	<u>11,075,961</u>	<u>246,839</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
5. Federal-Provincial Relations and Research			
Main Estimate.....	1,623,700		
Personnel Services.....		1,228,881	
Grants/Transfer Payments.....		2,000	
Transportation.....		49,461	
Communication.....		71,116	
Supplies and Services.....		153,711	
Debt Servicing.....		63	
Other Operating.....		67,434	
Capital.....		14,067	
Net	<u>1,623,700</u>	<u>1,586,733</u>	<u>36,967</u>
6. Insurance and Risk Management			
Main Estimate.....	247,200		
Personnel Services.....		215,821	
Transportation.....		801	
Communication.....		3,723	
Supplies and Services.....		21,631	
Debt Servicing.....		4	
Other Operating.....		1,202,156	
Recoveries into Appropriation.....		(1,197,238)	
Net	<u>247,200</u>	<u>246,898</u>	<u>302</u>
7. Treasury Board Secretariat			
Main Estimate.....	3,081,700		
Personnel Services.....		2,341,240	
Transportation.....		29,991	
Communication.....		32,445	
Supplies and Services.....		408,881	
Debt Servicing.....		128	
Other Operating.....		23,508	
Capital.....		64,220	
Net	<u>3,081,700</u>	<u>2,900,413</u>	<u>181,287</u>
8. Tax Credit Payments			
Main Estimate.....	187,900,000		
Special Warrant.....	1,800,000		
Grants/Transfer Payments.....		189,369,409	
Net	<u>189,700,000</u>	<u>189,369,409</u>	<u>330,591</u>
9. Debt Servicing (Statutory)			
Main Estimate.....	555,526,721		
Transportation.....		31,121	
Communication.....		285,618	
Supplies and Services.....		347,780	
Debt Servicing.....		554,835,372	
Other Operating.....		52,217	
Social Assistance Related.....		(25,387)	
Net	<u>555,526,721</u>	<u>555,526,721</u>	<u>-</u>
10. Expenditures Related to Capital			
Main Estimate Transfer* *	80,200		
Grants/Transfer Payments.....		80,162	
Net	<u>80,200</u>	<u>80,162</u>	<u>38</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
11. Integrated Management Information			
Main Estimate Transfer**	639,600		
Personnel Services.....		116,705	
Transportation.....		2,256	
Communication.....		21,832	
Supplies and Services.....		386,221	
Debt Servicing.....		11	
Other Operating.....		25,724	
Capital.....		89,574	
Recoveries into Appropriation.....		(8,686)	
Net	<u>639,600</u>	<u>633,637</u>	<u>5,963</u>
Department Total	<u>771,935,821</u>	<u>770,850,159</u>	<u>1,085,662</u>
Expenditure Summary by Category			
Main Estimate.....	769,153,521		
Main Estimate Transfer**	935,200		
Special Warrant.....	1,847,100		
Personnel Services.....		19,622,805	
Grants/Transfer Payments.....		189,453,021	
Transportation.....		445,393	
Communication.....		1,240,460	
Supplies and Services.....		3,731,946	
Debt Servicing.....		555,026,845	
Other Operating.....		2,602,172	
Social Assistance Related.....		(25,387)	
Capital.....		466,305	
Recoveries into Appropriation.....		(1,713,401)	
	<u>771,935,821</u>	<u>770,850,159</u>	<u>1,085,662</u>

FITNESS AND SPORT (XXVIII)

1. Fitness and Sport			
Main Estimate.....	13,460,600		
Main Estimate Transfer**	18,300		
Special Warrant.....	2,750,000		
Personnel Services.....		615,639	
Grants/Transfer Payments.....		15,220,855	
Transportation.....		68,587	
Communication.....		51,080	
Supplies and Services.....		176,760	
Debt Servicing.....		126	
Other Operating.....		76,200	
Capital.....		22,234	
Recoveries into Appropriation.....		(2,730)	
Net	<u>16,228,900</u>	<u>16,228,751</u>	<u>149</u>
Department Total	<u>16,228,900</u>	<u>16,228,751</u>	<u>149</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expenditure Summary by Category			
Main Estimate.....	13,460,600		
Main Estimate Transfer**	18,300		
Special Warrant.....	2,750,000		
Personnel Services.....		615,639	
Grants/Transfer Payments.....		15,220,855	
Transportation.....		68,587	
Communication.....		51,080	
Supplies and Services.....		176,760	
Debt Servicing.....		126	
Other Operating.....		76,200	
Capital.....		22,234	
Recoveries into Appropriation.....		(2,730)	
	<u>16,228,900</u>	<u>16,228,751</u>	<u>149</u>

GOVERNMENT SERVICES (VIII)

1. Administration

Main Estimate.....	2,354,900		
Personnel Services.....		1,881,017	
Transportation.....		45,258	
Communication.....		64,153	
Supplies and Services.....		325,171	
Debt Servicing.....		507	
Other Operating.....		78,785	
Capital.....		6,467	
Recoveries into Appropriation.....		(88,418)	
Net	<u>2,354,900</u>	<u>2,312,940</u>	<u>41,960</u>

2. Property Management

Main Estimate.....	70,125,000		
Personnel Services.....		19,700,538	
Grants/Transfer Payments.....		795,000	
Transportation.....		366,452	
Communication.....		306,380	
Supplies and Services.....		85,425,634	
Debt Servicing.....		310	
Other Operating.....		381,836	
Social Assistance Related.....		95	
Capital.....		704,276	
Recoveries into Appropriation.....		(40,269,374)	
Net	<u>70,125,000</u>	<u>67,411,147</u>	<u>2,713,853</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Supply and Services			
Main Estimate.....	3,946,800		
Special Warrant.....	(220,000)		
Personnel Services.....		6,966,989	
Grants/Transfer Payments.....		(298,249)	
Transportation.....		284,065	
Communication.....		5,289,031	
Supplies and Services.....		10,797,730	
Debt Servicing.....		54	
Other Operating.....		700,127	
Capital.....		83,050	
Recoveries into Appropriation.....		(20,096,063)	
Net	<u>3,726,800</u>	<u>3,726,734</u>	<u>66</u>
4. Accommodation Development			
Main Estimate.....	2,392,100		
Personnel Services.....		3,703,104	
Transportation.....		75,884	
Communication.....		88,941	
Supplies and Services.....		3,919,190	
Debt Servicing.....		1	
Other Operating.....		39,796	
Capital.....		591,835	
Recoveries into Appropriation.....		(6,361,362)	
Net	<u>2,392,100</u>	<u>2,057,389</u>	<u>334,711</u>
5. Land Value Appraisal Commission			
Main Estimate.....	88,100		
Main Estimate Transfer**.....	33,000		
Personnel Services.....		131,680	
Transportation.....		1,545	
Communication.....		1,509	
Supplies and Services.....		25,519	
Other Operating.....		574	
Recoveries into Appropriation.....		(42,558)	
Net	<u>121,100</u>	<u>118,269</u>	<u>2,831</u>
6. Disaster Assistance			
Main Estimate.....	998,400		
Personnel Services.....		636,470	
Grants/Transfer Payments.....		(4,067)	
Transportation.....		42,096	
Communication.....		55,094	
Supplies and Services.....		137,522	
Debt Servicing.....		5	
Other Operating.....		23,027	
Capital.....		889	
Recoveries into Appropriation.....		(1,958)	
Net	<u>998,400</u>	<u>889,078</u>	<u>109,322</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
7. Expenditures Related to Capital			
Main Estimate.....	13,262,200		
Special Warrant.....	2,000,000		
Transportation.....		165,058	
Communication.....		303,550	
Supplies and Services.....		2,139,399	
Debt Servicing.....		7	
Other Operating.....		31,591	
Capital.....		10,125,312	
Recoveries into Appropriation.....		(343,147)	
Net	<u>15,262,200</u>	<u>12,421,770</u>	<u>2,840,430</u>
Department Total	<u>94,980,500</u>	<u>88,937,327</u>	<u>6,043,173</u>
Expenditure Summary by Category			
Main Estimate.....	93,167,500		
Main Estimate Transfer**.....	33,000		
Special Warrant.....	1,780,000		
Personnel Services.....		33,019,798	
Grants/Transfer Payments.....		492,684	
Transportation.....		980,358	
Communication.....		6,108,658	
Supplies and Services.....		102,770,165	
Debt Servicing.....		884	
Other Operating.....		1,255,736	
Social Assistance Related.....		95	
Capital.....		11,511,829	
Recoveries into Appropriation.....		(67,202,880)	
	<u>94,980,500</u>	<u>88,937,327</u>	<u>6,043,173</u>

HEALTH (XXI)

1. Administration and Finance			
Main Estimate.....	6,373,900		
Personnel Services.....		3,911,913	
Grants/Transfer Payments.....		1,925	
Transportation.....		107,541	
Communication.....		602,449	
Supplies and Services.....		1,568,115	
Debt Servicing.....		28,995	
Other Operating.....		224,580	
Capital.....		25,808	
Recoveries into Appropriation.....		(180,457)	
Net	<u>6,373,900</u>	<u>6,290,869</u>	<u>83,031</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
2. Management and Program Support Services			
Main Estimate.....	19,498,900		
Personnel Services.....		11,958,255	
Grants/Transfer Payments.....		114,000	
Transportation.....		58,953	
Communication.....		411,568	
Supplies and Services.....		3,042,661	
Debt Servicing.....		98	
Other Operating.....		2,550,677	
Capital.....		627,317	
Recoveries into Appropriation.....		(319)	
Net	<u>19,498,900</u>	<u>18,763,210</u>	<u>735,690</u>
3. Community and Mental Health Services			
Main Estimate.....	214,604,700		
Special Warrant.....	12,443,900		
Personnel Services.....		158,963,456	
Grants/Transfer Payments.....		13,261,450	
Transportation.....		6,403,962	
Communication.....		2,245,917	
Supplies and Services.....		49,752,408	
Debt Servicing.....		7,125	
Other Operating.....		1,357,076	
Capital.....		1,361,671	
Recoveries into Appropriation.....		(4,150,719)	
Net	<u>227,048,600</u>	<u>229,202,346</u>	<u>(2,153,746)</u>
4. Health Services Insurance Fund			
Main Estimate.....	1,507,237,200		
Special Warrant.....	35,798,800		
Grants/Transfer Payments.....		1,543,036,742	
Transportation.....		6,494	
Communication.....		57,911	
Supplies and Services.....		(4,824)	
Debt Servicing.....		1,978	
Other Operating.....		138,917	
Social Assistance Related.....		(237,788)	
Capital.....		2,190	
Net	<u>1,543,036,000</u>	<u>1,543,001,620</u>	<u>34,380</u>
5. Additions Foundation of Manitoba			
Main Estimate.....	10,524,300		
Grants/Transfer Payments.....		10,524,300	
Net	<u>10,524,300</u>	<u>10,524,300</u>	<u>-</u>
6. Expenditures Related to Capital			
Main Estimate.....	67,561,800		
Special Warrant.....	1,017,300		
Grants/Transfer Payments.....		68,567,165	
Net	<u>68,579,100</u>	<u>68,567,165</u>	<u>11,935</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
7. Lotteries Funded Programs			
Main Estimate.....	20,877,500		
Grants/Transfer Payments.....		10,742,600	
Transportation.....		540	
Communication.....		47,536	
Supplies and Services.....		4,166,724	
Other Operating.....		14,673	
Net	<u>20,877,500</u>	<u>14,972,073</u>	<u>5,905,427</u>
Department Total	<u>1,895,938,300</u>	<u>1,891,321,583</u>	<u>4,616,717</u>
Expenditure Summary by Category			
Main Estimate.....	1,846,678,300		
Special Warrant.....	49,260,000		
Personnel Services.....		174,833,624	
Grants/Transfer Payments.....		1,646,248,182	
Transportation.....		6,577,490	
Communication.....		3,365,381	
Supplies and Services.....		58,525,084	
Debt Servicing.....		38,196	
Other Operating.....		4,285,923	
Social Assistance Related.....		(237,788)	
Capital.....		2,016,986	
Recoveries into Appropriation.....		(4,331,495)	
	<u>1,895,938,300</u>	<u>1,891,321,583</u>	<u>4,616,717</u>

HIGHWAYS AND TRANSPORTATION (XV)

1. Administration and Finance			
Main Estimate.....	5,301,700		
Personnel Services.....		3,846,286	
Transportation.....		67,419	
Communication.....		131,741	
Supplies and Services.....		833,378	
Debt Servicing.....		162	
Other Operating.....		162,903	
Capital.....		249,675	
Recoveries into Appropriation.....		(115,849)	
Net	<u>5,301,700</u>	<u>5,175,715</u>	<u>125,985</u>
2. Highways and Transportation Programs			
Main Estimate.....	55,175,800		
Personnel Services.....		33,701,881	
Grants/Transfer Payments.....		3,832,535	
Transportation.....		1,454,706	
Communication.....		1,643,795	
Supplies and Services.....		11,301,773	
Debt Servicing.....		2,841	
Other Operating.....		1,429,085	
Capital.....		2,567,532	
Recoveries into Appropriation.....		(1,547,189)	
Net	<u>55,175,800</u>	<u>54,386,959</u>	<u>788,841</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Infrastructure Works			
Main Estimate.....	164,653,300		
Main Estimate Transfer *	580,460		
Special Warrant.....	3,300,000		
Personnel Services.....		41,539,560	
Grants/Transfer Payments.....		891,014	
Transportation.....		2,785,602	
Communication.....		856,457	
Supplies and Services.....		138,234,831	
Debt Servicing.....		16,565	
Other Operating.....		2,473,915	
Capital.....		9,707,978	
Recoveries into Appropriation.....		(28,009,832)	
Net	<u>168,533,760</u>	<u>168,496,090</u>	<u>37,670</u>
 Department Total	 <u>229,011,260</u>	 <u>228,058,764</u>	 <u>952,496</u>
Expenditure Summary by Category			
Main Estimate.....	225,130,800		
Main Estimate Transfer *	580,460		
Special Warrant.....	3,300,000		
Personnel Services.....		79,087,727	
Grants/Transfer Payments.....		4,723,549	
Transportation.....		4,307,727	
Communication.....		2,631,993	
Supplies and Services.....		150,369,982	
Debt Servicing.....		19,568	
Other Operating.....		4,065,903	
Capital.....		12,525,185	
Recoveries into Appropriation.....		(29,672,870)	
	<u>229,011,260</u>	<u>228,058,764</u>	<u>952,496</u>
 HOUSING (XXX)			
1. Administration and Finance			
Main Estimate.....	4,545,500		
Main Estimate Transfer *	43,000		
Personnel Services.....		2,969,216	
Grants/Transfer Payments.....		2,000	
Transportation.....		35,373	
Communication.....		77,724	
Supplies and Services.....		893,819	
Debt Servicing.....		10,931	
Other Operating.....		455,343	
Capital.....		107,141	
Recoveries into Appropriation.....		(25,661)	
Net	<u>4,588,500</u>	<u>4,525,886</u>	<u>62,614</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
2. Housing Program Support			
Main Estimate.....	2,246,400		
Main Estimate Transfer**	30,000		
Personnel Services.....		1,707,859	
Transportation.....		55,831	
Communication.....		95,524	
Supplies and Services.....		324,061	
Debt Servicing.....		23,522	
Other Operating.....		12,268	
Capital.....		9,083	
Recoveries into Appropriation.....		(2,256)	
Net	<u>2,276,400</u>	<u>2,225,892</u>	<u>50,508</u>
3. The Manitoba Housing and Renewal Corporation			
Main Estimate.....	42,235,200		
Special Warrant.....	3,116,500		
Grants/Transfer Payments.....		40,551,679	
Debt Servicing.....		15,846	
Other Operating.....		1,265,502	
Capital.....		3,185,784	
Recoveries into Appropriation.....		(988,042)	
Net	<u>45,351,700</u>	<u>44,030,769</u>	<u>1,320,931</u>
Department Total	<u>52,216,600</u>	<u>50,782,547</u>	<u>1,434,053</u>
Expenditure Summary by Category			
Main Estimate.....	49,027,100		
Main Estimate Transfer**	73,000		
Special Warrant.....	3,116,500		
Personnel Services.....		4,677,075	
Grants/Transfer Payments.....		40,553,679	
Transportation.....		91,204	
Communication.....		173,248	
Supplies and Services.....		1,217,880	
Debt Servicing.....		50,299	
Other Operating.....		1,733,113	
Capital.....		3,302,008	
Recoveries into Appropriation.....		(1,015,959)	
	<u>52,216,600</u>	<u>50,782,547</u>	<u>1,434,053</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
INDUSTRY, TRADE AND TOURISM (X)			
1. Administration and Finance			
Main Estimate.....	3,288,100		
Personnel Services.....		2,292,528	
Grants/Transfer Payments.....		204,249	
Transportation.....		96,994	
Communication.....		102,385	
Supplies and Services.....		391,334	
Debt Servicing.....		794	
Other Operating.....		125,219	
Capital.....		35,862	
Recoveries into Appropriation.....		(47,357)	
Net	<u>3,288,100</u>	<u>3,202,008</u>	<u>86,092</u>
2. Business Services			
Main Estimate.....	21,996,500		
Personnel Services.....		3,265,745	
Grants/Transfer Payments.....		4,503,061	
Transportation.....		249,273	
Communication.....		512,453	
Supplies and Services.....		1,201,976	
Debt Servicing.....		3,875,274	
Other Operating.....		7,474,645	
Capital.....		168,336	
Net	<u>21,996,500</u>	<u>21,250,763</u>	<u>745,737</u>
3. Strategic Initiatives			
Main Estimate.....	14,054,900		
Personnel Services.....		3,553,123	
Grants/Transfer Payments.....		4,237,308	
Transportation.....		282,902	
Communication.....		3,392,892	
Supplies and Services.....		982,406	
Debt Servicing.....		29,284	
Other Operating.....		479,789	
Capital.....		82,212	
Recoveries into Appropriation.....		(355,796)	
Net	<u>14,054,900</u>	<u>12,684,120</u>	<u>1,370,780</u>
4. Economic Development			
Main Estimate.....	5,651,100		
Personnel Services.....		321,877	
Grants/Transfer Payments.....		4,124,002	
Transportation.....		10,361	
Communication.....		28,923	
Supplies and Services.....		230,911	
Debt Servicing.....		3	
Other Operating.....		9,360	
Capital.....		13,421	
Net	<u>5,651,100</u>	<u>4,738,858</u>	<u>912,242</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
5. Expenditures Related to Capital			
Main Estimate.....	905,000		
Capital.....		565,416	
Net	<u>905,000</u>	<u>565,416</u>	<u>339,584</u>
Department Total	<u>45,895,600</u>	<u>42,441,165</u>	<u>3,454,435</u>
Expenditure Summary by Category			
Main Estimate.....	45,895,600		
Personnel Services.....		9,433,273	
Grants/Transfer Payments.....		13,068,620	
Transportation.....		639,530	
Communication.....		4,036,653	
Supplies and Services.....		2,806,627	
Debt Servicing.....		3,905,355	
Other Operating.....		8,089,013	
Capital.....		865,247	
Recoveries into Appropriation.....		(403,153)	
	<u>45,895,600</u>	<u>42,441,165</u>	<u>3,454,435</u>

JUSTICE (IV)

1. Administration and Finance			
Main Estimate.....	4,169,500		
Personnel Services.....		3,079,212	
Grants/Transfer Payments.....		14,148	
Transportation.....		46,283	
Communication.....		78,677	
Supplies and Services.....		648,953	
Debt Servicing.....		321	
Other Operating.....		233,132	
Capital.....		220,026	
Recoveries into Appropriation.....		(166,926)	
Net	<u>4,169,500</u>	<u>4,153,826</u>	<u>15,674</u>
2. Public Prosecutions			
Main Estimate.....	65,454,700		
Main Estimate Transfer***.....	158,300		
Personnel Services.....		7,366,827	
Grants/Transfer Payments.....		987,158	
Transportation.....		807,773	
Communication.....		203,993	
Supplies and Services.....		52,721,649	
Debt Servicing.....		489	
Other Operating.....		3,613,386	
Social Assistance Related.....		96	
Capital.....		124,733	
Recoveries into Appropriation.....		(1,571)	
Net	<u>65,613,000</u>	<u>65,824,533</u>	<u>(211,533)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Justice			
Main Estimate.....	3,613,000		
Personnel Services.....		2,697,988	
Grants/Transfer Payments.....		148,300	
Transportation.....		24,251	
Communication.....		73,231	
Supplies and Services.....		400,043	
Other Operating.....		69,450	
Capital.....		20,917	
Net	<u>3,613,000</u>	<u>3,434,180</u>	<u>178,820</u>
4. Corrections			
Main Estimate.....	54,532,400		
Main Estimate Transfer**.....	666,600		
Personnel Services.....		45,608,718	
Grants/Transfer Payments.....		169,700	
Transportation.....		551,076	
Communication.....		557,238	
Supplies and Services.....		5,649,175	
Debt Servicing.....		14	
Other Operating.....		568,617	
Social Assistance Related.....		1,451,202	
Capital.....		545,050	
Recoveries into Appropriation.....		(65,354)	
Net	<u>55,199,000</u>	<u>55,035,436</u>	<u>163,564</u>
5. Courts			
Main Estimate.....	26,699,300		
Main Estimate Transfer**.....	674,800		
Main Estimate Transfer***.....	100,000		
Personnel Services.....		21,713,101	
Grants/Transfer Payments.....		52,700	
Transportation.....		1,153,833	
Communication.....		721,877	
Supplies and Services.....		2,609,128	
Debt Servicing.....		1,027	
Other Operating.....		984,533	
Social Assistance Related.....		0	
Capital.....		154,627	
Recoveries into Appropriation.....		(18,003)	
Net	<u>27,474,100</u>	<u>27,372,823</u>	<u>101,277</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
6. Protection of Individual and Property Rights			
Main Estimate.....	26,247,700		
Personnel Services.....		15,361,992	
Grants/Transfer Payments.....		7,560,000	
Transportation.....		217,389	
Communication.....		337,518	
Supplies and Services.....		1,725,259	
Other Operating.....		958,208	
Social Assistance Related.....		17	
Capital.....		108,948	
Recoveries into Appropriation.....		(220,433)	
Net	<u>26,247,700</u>	<u>26,048,898</u>	<u>198,802</u>
Department Total	<u>182,316,300</u>	<u>181,869,696</u>	<u>446,604</u>
Expenditure Summary by Category			
Main Estimate.....	180,716,600		
Main Estimate Transfer**.....	1,341,400		
Main Estimate Transfer***.....	258,300		
Personnel Services.....		95,827,838	
Grants/Transfer Payments.....		8,932,006	
Transportation.....		2,800,605	
Communication.....		1,972,534	
Supplies and Services.....		63,754,207	
Debt Servicing.....		1,851	
Other Operating.....		6,427,326	
Social Assistance Related.....		1,451,315	
Capital.....		1,174,301	
Recoveries into Appropriation.....		(472,287)	
	<u>182,316,300</u>	<u>181,869,696</u>	<u>446,604</u>
LABOUR (XI)			
1. Labour Executive			
Main Estimate.....	347,400		
Special Warrant.....	105,700		
Personnel Services.....		364,353	
Grants/Transfer Payments.....		2,500	
Transportation.....		31,804	
Communication.....		20,257	
Supplies and Services.....		18,163	
Other Operating.....		15,353	
Capital.....		572	
Net	<u>453,100</u>	<u>453,002</u>	<u>98</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
2. Labour Programs			
Main Estimate.....	16,101,900		
Personnel Services.....		11,866,615	
Grants/Transfer Payments.....		172,589	
Transportation.....		651,873	
Communication.....		660,483	
Supplies and Services.....		1,847,156	
Debt Servicing.....		17	
Other Operating.....		709,130	
Capital.....		350,038	
Recoveries into Appropriation.....		(156,921)	
Net	<u>16,101,900</u>	<u>16,100,980</u>	<u>920</u>
3. Payment of Wages Fund			
Main Estimate.....	225,000		
Special Warrant.....	100,000		
Other Operating.....		298,393	
Net	<u>325,000</u>	<u>298,393</u>	<u>26,607</u>
Department Total	<u>16,880,000</u>	<u>16,852,375</u>	<u>27,625</u>
Expenditure Summary by Category			
Main Estimate.....	16,674,300		
Special Warrant.....	205,700		
Personnel Services.....		12,230,968	
Grants/Transfer Payments.....		175,089	
Transportation.....		683,677	
Communication.....		680,740	
Supplies and Services.....		1,865,319	
Debt Servicing.....		17	
Other Operating.....		1,022,876	
Capital.....		350,610	
Recoveries into Appropriation.....		(156,921)	
	<u>16,880,000</u>	<u>16,852,375</u>	<u>27,625</u>

NATURAL RESOURCES (XII)

1. Administration and Finance			
Main Estimate.....	4,552,000		
Personnel Services.....		3,665,100	
Grants/Transfer Payments.....		0	
Transportation.....		70,240	
Communication.....		172,861	
Supplies and Services.....		485,209	
Debt Servicing.....		177	
Other Operating.....		154,987	
Capital.....		96,952	
Recoveries into Appropriation.....		(166,258)	
Net	<u>4,552,000</u>	<u>4,479,268</u>	<u>72,732</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
2. Regional Operations			
Main Estimate.....	33,403,100		
Main Estimate Transfer* ..	120,500		
Personnel Services.....		19,970,090	
Grants/Transfer Payments.....		200,002	
Transportation.....		5,209,438	
Communication.....		958,586	
Supplies and Services.....		4,442,023	
Debt Servicing.....		2,481	
Other Operating.....		896,186	
Social Assistance Related.....		393	
Capital.....		1,927,970	
Recoveries into Appropriation.....		(305,785)	
Net	<u>33,523,600</u>	<u>33,301,384</u>	<u>222,216</u>
3. Resource Programs			
Main Estimate.....	40,312,200		
Main Estimate Transfer* ..	129,000		
Personnel Services.....		23,503,055	
Grants/Transfer Payments.....		2,925,294	
Transportation.....		2,150,254	
Communication.....		740,940	
Supplies and Services.....		12,031,126	
Debt Servicing.....		1,865	
Other Operating.....		732,131	
Capital.....		1,933,106	
Recoveries into Appropriation.....		(3,921,677)	
Net	<u>40,441,200</u>	<u>40,096,094</u>	<u>345,106</u>
4. Land Information Centre			
Main Estimate.....	5,672,400		
Main Estimate Transfer* ..	123,100		
Personnel Services.....		4,055,063	
Transportation.....		157,805	
Communication.....		117,655	
Supplies and Services.....		2,359,413	
Debt Servicing.....		530	
Other Operating.....		227,677	
Capital.....		178,106	
Recoveries into Appropriation.....		(1,433,182)	
Net	<u>5,795,500</u>	<u>5,663,067</u>	<u>132,433</u>
5. Expenditures Related to Capital			
Main Estimate.....	5,852,300		
Personnel Services.....		112,029	
Grants/Transfer Payments.....		75,000	
Transportation.....		122,993	
Communication.....		160,634	
Supplies and Services.....		2,292,345	
Debt Servicing.....		88	
Other Operating.....		32,320	
Capital.....		2,253,391	
Net	<u>5,852,300</u>	<u>5,048,800</u>	<u>803,500</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
6. Lotteries Funded Programs			
Main Estimate.....	450,000		
Grants/Transfer Payments.....		348,181	
Net	<u>450,000</u>	<u>348,181</u>	<u>101,819</u>
10. Judgement (Statutory).....	4,000		
Other Operating.....		4,000	
Net	<u>4,000</u>	<u>4,000</u>	<u>-</u>
Department Total	<u>90,618,600</u>	<u>88,940,794</u>	<u>1,677,806</u>
Expenditure Summary by Category			
Main Estimate.....	90,246,000		
Main Estimate Transfer*.....	129,000		
Main Estimate Transfer**.....	243,600		
Personnel Services.....		51,305,337	
Grants/Transfer Payments.....		3,548,477	
Transportation.....		7,710,730	
Communication.....		2,150,676	
Supplies and Services.....		21,610,116	
Debt Servicing.....		5,141	
Other Operating.....		2,047,301	
Social Assistance Related.....		393	
Capital.....		6,389,525	
Recoveries into Appropriation.....		(5,826,902)	
	<u>90,618,600</u>	<u>88,940,794</u>	<u>1,677,806</u>

NORTHERN AFFAIRS (XIX)

1. Northern Affairs Executive			
Main Estimate.....	408,400		
Personnel Services.....		279,783	
Transportation.....		25,976	
Communication.....		17,862	
Supplies and Services.....		30,580	
Debt Servicing.....		222	
Other Operating.....		43,025	
Capital.....		3,827	
Net	<u>408,400</u>	<u>401,275</u>	<u>7,125</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
2. Northern Affairs Operations			
Main Estimate.....	14,748,500		
Personnel Services.....		3,836,041	
Grants/Transfer Payments.....		6,353,003	
Transportation.....		449,076	
Communication.....		119,210	
Supplies and Services.....		2,065,418	
Debt Servicing.....		61	
Other Operating.....		969,171	
Social Assistance Related.....		1,110	
Capital.....		592,951	
Recoveries into Appropriation.....		(12,098)	
Net	<u>14,748,500</u>	<u>14,373,943</u>	<u>374,557</u>
3. Expenditures Related to Capital			
Main Estimate.....	2,614,600		
Transportation.....		19,397	
Communication.....		798	
Supplies and Services.....		205,111	
Other Operating.....		7,557	
Capital.....		2,377,107	
Net	<u>2,614,600</u>	<u>2,609,970</u>	<u>4,630</u>
Department Total	<u>17,771,500</u>	<u>17,385,188</u>	<u>386,312</u>
Expenditure Summary by Category			
Main Estimate.....	17,771,500		
Personnel Services.....		4,115,824	
Grants/Transfer Payments.....		6,353,003	
Transportation.....		494,449	
Communication.....		137,870	
Supplies and Services.....		2,301,109	
Debt Servicing.....		283	
Other Operating.....		1,019,753	
Social Assistance Related.....		1,110	
Capital.....		2,973,885	
Recoveries into Appropriation.....		(12,098)	
	<u>17,771,500</u>	<u>17,385,188</u>	<u>386,312</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
RURAL DEVELOPMENT (XIII)			
1. Administration and Finance			
Main Estimate.....	1,244,000		
Personnel Services.....		885,988	
Grants/Transfer Payments.....		32,100	
Transportation.....		63,203	
Communication.....		59,277	
Supplies and Services.....		147,047	
Debt Servicing.....		198	
Other Operating.....		31,032	
Capital.....		5,874	
Recoveries into Appropriation.....		(18,115)	
Net	<u>1,244,000</u>	<u>1,206,604</u>	<u>37,396</u>
2. Boards			
Main Estimate.....	645,300		
Personnel Services.....		378,749	
Transportation.....		31,942	
Communication.....		11,037	
Supplies and Services.....		91,134	
Debt Servicing.....		12	
Other Operating.....		19,693	
Capital.....		14,885	
Net	<u>645,300</u>	<u>547,452</u>	<u>97,848</u>
3. Corporate Planning and Business Development			
Main Estimate.....	686,900		
Main Estimate Transfer**.....	26,500		
Personnel Services.....		636,602	
Transportation.....		8,634	
Communication.....		15,322	
Supplies and Services.....		40,144	
Debt Servicing.....		50	
Other Operating.....		8,332	
Net	<u>713,400</u>	<u>709,084</u>	<u>4,316</u>
4. Local Government Services			
Main Estimate.....	12,808,600		
Personnel Services.....		6,934,615	
Grants/Transfer Payments.....		818,943	
Transportation.....		317,903	
Communication.....		208,639	
Supplies and Services.....		1,187,645	
Debt Servicing.....		328	
Other Operating.....		1,109,624	
Capital.....		252,866	
Net	<u>12,808,600</u>	<u>10,830,563</u>	<u>1,978,037</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
5. Rural Economic Development			
Main Estimate.....	5,662,800		
Personnel Services.....		3,923,949	
Grants/Transfer Payments.....		655,986	
Transportation.....		171,924	
Communication.....		120,635	
Supplies and Services.....		538,939	
Debt Servicing.....		209	
Other Operating.....		74,940	
Capital.....		79,141	
Net	<u>5,662,800</u>	<u>5,565,723</u>	<u>97,077</u>
6. Expenditures Related to Capital			
Main Estimate.....	8,818,900		
Main Estimate Transfer*.....	825,000		
Grants/Transfer Payments.....		331,688	
Other Operating.....		45,744	
Capital.....		10,385,110	
Recoveries into Appropriation.....		(1,287,187)	
Net	<u>9,643,900</u>	<u>9,475,355</u>	<u>168,545</u>
7. Rural Economic Programs			
Main Estimate.....	17,500,000		
Personnel Services.....		502,667	
Grants/Transfer Payments.....		13,436,308	
Transportation.....		79,112	
Communication.....		273,606	
Supplies and Services.....		245,192	
Debt Servicing.....		344,175	
Other Operating.....		101,237	
Capital.....		1,439,452	
Net	<u>17,500,000</u>	<u>16,421,749</u>	<u>1,078,251</u>
Department Total	<u>48,218,000</u>	<u>44,756,530</u>	<u>3,461,470</u>
Expenditure Summary by Category			
Main Estimate.....	47,366,500		
Main Estimate Transfer*.....	825,000		
Main Estimate Transfer* *.....	26,500		
Personnel Services.....		13,262,570	
Grants/Transfer Payments.....		15,275,025	
Transportation.....		672,718	
Communication.....		688,516	
Supplies and Services.....		2,250,101	
Debt Servicing.....		344,972	
Other Operating.....		1,390,602	
Capital.....		12,177,328	
Recoveries into Appropriation.....		(1,305,302)	
	<u>48,218,000</u>	<u>44,756,530</u>	<u>3,461,470</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
SENIORS DIRECTORATE (XXIV)			
1. Seniors Directorate			
Main Estimate.....	488,700		
Personnel Services.....		297,665	
Grants/Transfer Payments.....		10,000	
Transportation.....		18,492	
Communication.....		70,908	
Supplies and Services.....		63,276	
Debt Servicing.....		15	
Other Operating.....		15,750	
Capital.....		12,507	
Recoveries into Appropriation.....		(1,188)	
Net	<u>488,700</u>	<u>487,425</u>	<u>1,275</u>
Department Total	<u>488,700</u>	<u>487,425</u>	<u>1,275</u>
Expenditure Summary by Category			
Main Estimate.....	488,700		
Personnel Services.....		297,665	
Grants/Transfer Payments.....		10,000	
Transportation.....		18,492	
Communication.....		70,908	
Supplies and Services.....		63,276	
Debt Servicing.....		15	
Other Operating.....		15,750	
Capital.....		12,507	
Recoveries into Appropriation.....		(1,188)	
	<u>488,700</u>	<u>487,425</u>	<u>1,275</u>
STATUS OF WOMEN (XXII)			
1. Status of Women			
Main Estimate.....	924,300		
Personnel Services.....		587,130	
Grants/Transfer Payments.....		50,040	
Transportation.....		15,653	
Communication.....		47,258	
Supplies and Services.....		95,839	
Debt Servicing.....		107	
Other Operating.....		26,403	
Capital.....		4,032	
Recoveries into Appropriation.....		(2,966)	
Net	<u>924,300</u>	<u>823,496</u>	<u>100,804</u>
Department Total	<u>924,300</u>	<u>823,496</u>	<u>100,804</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expenditure Summary by Category			
Main Estimate.....	924,300		
Personnel Services.....		587,130	
Grants/Transfer Payments.....		50,040	
Transportation.....		15,653	
Communication.....		47,258	
Supplies and Services.....		95,839	
Debt Servicing.....		107	
Other Operating.....		26,403	
Capital.....		4,032	
Recoveries into Appropriation.....		(2,966)	
	<u>924,300</u>	<u>823,496</u>	<u>100,804</u>

SUSTAINABLE DEVELOPMENT INNOVATIONS FUND (XXXII)

1. Sustainable Development Innovations Fund

Main Estimate.....	3,200,000		
Supplies and Services.....		2,670,012	
Net	<u>3,200,000</u>	<u>2,670,012</u>	<u>529,988</u>

Department Total	<u>3,200,000</u>	<u>2,670,012</u>	<u>529,988</u>
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Expenditure Summary by Category

Main Estimate.....	3,200,000		
Supplies and Services.....		2,670,012	
	<u>3,200,000</u>	<u>2,670,012</u>	<u>529,988</u>

URBAN AFFAIRS (XX)

1. Administration

Main Estimate.....	231,800		
Personnel Services.....		173,535	
Transportation.....		7,400	
Communication.....		12,777	
Supplies and Services.....		11,164	
Debt Servicing.....		35	
Other Operating.....		10,375	
Capital.....		481	
Net	<u>231,800</u>	<u>215,767</u>	<u>16,033</u>

2. Financial Assistance to the City of Winnipeg

Main Estimate.....	45,360,000		
Grants/Transfer Payments.....		45,347,464	
Net	<u>45,360,000</u>	<u>45,347,464</u>	<u>12,536</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Urban Affairs Program Support			
Main Estimate.....	767,700		
Main Estimate Transfer*	164,000		
Personnel Services.....		445,627	
Grants/Transfer Payments.....		218,418	
Transportation.....		1,081	
Communication.....		38,447	
Supplies and Services.....		112,028	
Debt Servicing.....		62	
Other Operating.....		8,576	
Capital.....		1,300	
Recoveries into Appropriation.....		(3,000)	
Net	<u>931,700</u>	<u>822,539</u>	<u>109,161</u>
4. Expenditures Related to Capital			
Main Estimate.....	17,000,000		
Main Estimate Transfer*	45,000		
Supplies and Services.....		44,406	
Other Operating.....		1,142,163	
Capital.....		15,857,837	
Net	<u>17,045,000</u>	<u>17,044,406</u>	<u>594</u>
5. Lotteries Funded Programs			
Main Estimate.....	5,000,000		
Special Warrant.....	2,017,600		
Grants/Transfer Payments.....		8,390,130	
Net	<u>7,017,600</u>	<u>8,390,130</u>	<u>(1,372,530)</u>
Department Total	<u>70,586,100</u>	<u>71,820,306</u>	<u>(1,234,206)</u>
Expenditure Summary by Category			
Main Estimate.....	68,359,500		
Main Estimate Transfer*	209,000		
Special Warrant.....	2,017,600		
Personnel Services.....		619,162	
Grants/Transfer Payments.....		53,956,012	
Transportation.....		8,481	
Communication.....		51,224	
Supplies and Services.....		167,598	
Debt Servicing.....		97	
Other Operating.....		1,161,114	
Capital.....		15,859,618	
Recoveries into Appropriation.....		(3,000)	
	<u>70,586,100</u>	<u>71,820,306</u>	<u>(1,234,206)</u>
CANADA – MANITOBA ENABLING VOTE (XXVI)			
1. Canada – Manitoba Enabling Vote			
Main Estimate.....	4,993,400		
Main Estimate Transfer*	(1,363,000)		
Net	<u>3,630,400</u>	<u>-</u>	<u>3,630,400</u>
Department Total	<u>3,630,400</u>	<u>-</u>	<u>3,630,400</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expenditure Summary by Category			
Main Estimate.....	4,993,400		
Main Estimate Transfer*.....	(1,363,000)		
	<u>3,630,400</u>	<u>-</u>	<u>3,630,400</u>
OTHER APPROPRIATIONS (XXVII)			
1. Aboriginal Justice Initiatives			
Main Estimate.....	1,000,000		
Main Estimate Transfer***.....	(258,300)		
Net	<u>741,700</u>	<u>-</u>	<u>741,700</u>
2. Allowance for Losses and Expenditures Incurred by Crown Corporations and Other Provincial Entities			
Main Estimate.....	875,000		
Debt Servicing.....		20,378	
Other Operating.....		705,631	
Net	<u>875,000</u>	<u>726,009</u>	<u>148,991</u>
3. Allowance for Salary Accruals			
Main Estimate.....	300,000		
Personnel Services.....		(98,019)	
Net	<u>300,000</u>	<u>(98,019)</u>	<u>398,019</u>
4. Decentralization			
Main Estimate.....	100,000		
Net	<u>100,000</u>	<u>-</u>	<u>100,000</u>
5. Emergency Expenditures			
Main Estimate.....	10,000,000		
Special Warrant.....	40,000,000		
Personnel Services.....		6,969,920	
Grants/Transfer Payments.....		6,353,685	
Transportation.....		13,550,814	
Communication.....		252,399	
Supplies and Services.....		7,649,625	
Debt Servicing.....		423	
Other Operating.....		837,918	
Capital.....		494,518	
Recoveries into Appropriation.....		(520)	
Net	<u>50,000,000</u>	<u>36,108,782</u>	<u>13,891,218</u>
6. Internal Reform, Workforce Adjustment and General Salary Increases			
Main Estimate.....	4,000,000		
Main Estimate Transfer**.....	(3,797,461)		
Net	<u>202,539</u>	<u>-</u>	<u>202,539</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
7. Urban Economic Development Initiatives			
Main Estimate.....	12,500,000		
Special Warrant.....	5,800,000		
Grants/Transfer Payments.....		18,044,182	
Net	<u>18,300,000</u>	<u>18,044,182</u>	<u>255,818</u>
8. Home Renovation Program - Capital			
Main Estimate.....	4,500,000		
Special Warrant.....	1,500,000		
Personnel Services.....		90,676	
Grants/Transfer Payments.....		5,529,100	
Transportation.....		9,049	
Communication.....		37,264	
Supplies and Services.....		8,747	
Debt Servicing.....		1	
Other Operating.....		7,743	
Net	<u>6,000,000</u>	<u>5,682,580</u>	<u>317,420</u>
9. Canada-Manitoba Infrastructure Program - Capital			
Main Estimate.....	34,200,000		
Personnel Services.....		344,416	
Grants/Transfer Payments.....		24,316,854	
Transportation.....		9,308	
Communication.....		36,484	
Supplies and Services.....		68,972	
Debt Servicing.....		67	
Other Operating.....		5,913	
Capital.....		2,260	
Net	<u>34,200,000</u>	<u>24,784,274</u>	<u>9,415,726</u>
Department Total	<u>110,719,239</u>	<u>85,247,808</u>	<u>25,471,431</u>
Expenditure Summary by Category			
Main Estimate.....	67,475,000		
Main Estimate Transfer**.....	(3,797,461)		
Main Estimate Transfer***.....	(258,300)		
Special Warrant.....	47,300,000		
Personnel Services.....		7,306,993	
Grants/Transfer Payments.....		54,243,821	
Transportation.....		13,569,171	
Communication.....		326,147	
Supplies and Services.....		7,727,344	
Debt Servicing.....		20,869	
Other Operating.....		1,557,205	
Capital.....		496,778	
Recoveries into Appropriation.....		(520)	
	<u>110,719,239</u>	<u>85,247,808</u>	<u>25,471,431</u>

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STATEMENT OF DEFERRED REVENUES FOR SPECIAL EXPENDITURES

As at March 31, 1996

As Required by Subsection 4 of Section 17 of the Financial Administration Act
(with comparative figures for March 31, 1995)

	1995 Balance \$	Current Transactions Advances \$	Claims \$	1996 Balance \$
SHARED COST PROGRAMS				
Airport Subsidies.....	25,957	154,629	180,586	-
Criminal Law Reform.....	1,159	-	-	1,159
HIV Counselling Workshop.....	36,000	-	36,000	-
Winnipeg Inner Core.....	90,499	-	-	90,499
Miscellaneous Agreements.....	5,152	-	-	5,152
Promotion of Official Languages.....	293,854	904,112	1,051,997	145,969
Special Opportunity Grants.....	-	400,406	-	400,406
	<u>452,621</u>	<u>1,459,147</u>	<u>1,268,583</u>	<u>643,185</u>

NOTE: Claims are made from the funds advanced in proportion to the expenditures made in each fiscal year.

STATEMENT OF ALL REMISSIONS IN WHOLE OR IN PART IN ANY TAX, FEE, FINE, PENALTY OR FORFEITURE MADE

As Required by Section 24 of the Financial Administration Act

For the Year Ended March 31, 1996

	\$	Brought Forward	\$
			78,520
Ahmadzai, M. K.....	2	Carriere, Albert.....	137
Allard, L.....	32	Chapman, Craig.....	564
Allen, R.....	46	Charban, D.....	2,500
Allison, K.....	2,500	Chernos, P.....	1,996
Anderson, V.....	107	Chick, T.....	2,500
Arborg Septic Service.....	875	Christie, G.....	44
Ball, A.....	35	Chudyk, Steve.....	343
Barlas, I.....	2	Clark, Gerry.....	336
Baxter, Y.....	9	Cloet, Kevin.....	35
Baxter, Yvonne.....	60	Cloutier, R.....	2,500
Beck, T.....	2,500	Cole, S.....	72
Beekenkamp, B.....	2,500	Collyer, M.....	2,500
Benoit, D.....	2,104	Concord College.....	8,906
Bergen, B.....	11	Cook, C.....	2,500
Bernhard, K.....	1,549	Cornell, S.....	28
Bill Knights Wood & Cork Floor Centre.....	65	Cote, N.....	203
Billington, T.....	117	Cowieson, B.....	2,500
Biyak, J.....	86	Cuddy, G.....	2,500
Boda, Peter A.....	159	Cuiro, G.....	32
Boehler, P.....	2,003	D. H. Howden & Co. Ltd.....	2,857
Bohn, A.....	74	Dawson, Ms. Debbie.....	534
Bolton, James.....	175	Delaronde, G.....	2,054
Borczech, A.....	20	Deschambault, O.....	18
Boschman, R.....	2,500	Dhaliwal, D.....	208
Bouchard, A.....	2,280	Distefano, Charles.....	39
Bradshaw, L.....	74	Doerkson, J.....	2,500
Braham, D.....	2,267	Dueck, Mr. John.....	9
Braun, G.....	21	Dunstan, T.....	2,125
Braun, K. F.....	150	Dvorski, Walter.....	32
Bredin, S.....	2,500	Dykstra, K.....	35
Brossart, R.....	2,500	Elder, F.....	39
Buchwald, M.....	1,746	Ennis, Carl.....	630
Bueckert, H.....	149	Fannystelle Co-op Inc.....	1,476
Buors, G.....	2,500	Fast, Fred.....	266
Bussell, F.....	23	Fershaw, J & R.....	9
Butt, Alya.....	7	Fillion, Claude.....	24
Calista, A.....	20	Forbes, Bertha.....	120
Campbell, K.....	53	Formaniuk, S.....	158
Canadian Lutheran World Relief.....	20,442	Fredrickson, D.....	1,792
Canadian Mennonite Bible College.....	26,257	Friesen, K.....	1,169
Carried Forward	78,520	Carried Forward	124,810

	\$		\$
Brought Forward	124,810	Brought Forward	162,353
Froese, R.....	44	Leiding, G.....	67
Funk, D.....	346	Lelieveld, Rob.....	26
Gariepy, D.....	2,208	Lemoine, M.....	1,560
Gerstein, B.....	2,500	Leung, G.....	2,500
Godfrey, L.....	86	Lewis, R.....	1,782
Goodon, W.....	2,426	Lowe, D.....	17
Gouriluk, Robert.....	40	Lusk, W.....	12
Goyal, S.....	67	Manitoba Properties Inc.....	4,552,763
Gray, Liney.....	118	Martin, D.....	2,426
Grindle, M.....	2,500	Mathwig, M.....	79
Harriott, T.....	128	Matthews, B.....	2,500
Henderson, Ruth.....	88	Mazur, D.....	2,500
Hindemith, R.....	2,129	McCulloch, Donald.....	1,127
Hnatiw, J.....	2,500	McDonald, J.....	110
Hoddinott, Wilma.....	73	Mendoza, M.....	124
Hoff, W.....	7	Meneses, D.....	7
Holliday, M. E.....	81	Meyer, J.....	2,500
Hopkins, W.....	21	Mikuletic, J. K.....	9
Hua, D.....	2,267	Miller, N.....	79
Hudson, G.....	81	Milne, N.....	60
Hutcheon, Mr. Brian.....	573	Mistelbacher, T.....	1,722
Hutlet, S.....	1,602	Moir, Roy.....	19
Isaak, K.....	1,931	Morrish, G.....	2,500
Jacobson, D.....	2,500	Musgrove, P.....	47
Jubinville, R.....	40	Nazar, J.....	2,204
Keen, T.....	1,845	Nechwediuk, S.....	93
Kematch, D.....	88	Neechi Foods Co-op Ltd.....	890
Khan, K. & F.....	14	Nesbitt, P.....	2,500
Kikukawa, B.....	82	Noorani, M.....	2
Kirouac, J. & L.....	47	Nordine, E.....	2,216
Knittig, R.....	2,426	Northam, T.....	1,219
Kon, A.....	1,819	Novak, Pearl.....	140
Kordalski, A.....	159	Oakwood Roofing & Sheet Metal Co. Ltd....	416
Kosmac, J.....	2,373	Ostash, B.....	1,465
Kosowicz, Stephen.....	133	Pagtakhan, E.....	63
Kowalsky, Susan T.....	70	Palmer, B.....	23
Krahn, W.....	40	Parker, Mr. John H.....	803
Kroeker, C.....	58	Parrott, J.....	2,500
Kuehn, M.....	1,855	Patterson, R.....	116
Lachance, Arthur and Lachance, Pat.....	210	Pawluk, G.....	1,803
Lajoie, G. A.....	74	Peitsch, W. C.....	47
Lamport, J.....	1,439	Peltz, M.....	2,500
Laramée, H.....	51	Pravenza, P.....	2,053
Lee, R.....	264	Proceviat, C.....	1,980
Leedham, Lynn.....	140	Providence College and Seminary.....	41,052
Carried Forward	162,353	Carried Forward	4,800,974

	\$		\$
Brought Forward	4,800,974	Brought Forward	4,836,814
Pugh, P. G.....	112	Thomson, A.....	1,746
Raabe, M.....	2,500	Toews, K.....	1,980
Rathee, S.....	2,500	Torossi, G.....	2,376
Reimer, C.....	1,244	Townsend, Lynn and Burley.....	325
Reimer, D.....	2,500	Turner, K.....	67
Roach, G.....	1,519	Underwood, H.....	199
Rolland, M.....	2,500	Vajdl, D.....	68
Rosolowski, M.....	6	Van Berkel, J.....	40
R. M. of Lac du Bonnet.....	638	Van Berkel, John.....	40
Sarvestani, D. S.....	65	Van Den Bossche, G.....	11
Savard, M.....	2,003	Vanderhooft, S.....	47
Schacht, R.....	60	Vinck, C.....	1,569
Schur, J.....	91	Vu, C.....	14
Sidorow, George.....	59	Wagner, G.....	2,284
Simard, B.....	2,500	Walker, T.....	2,500
Sokol, D.....	2,500	Wasny, B.....	2,023
Souris Transport Ltd.....	1,381	Wehrle, V.....	2,500
South, J.....	53	Whitfield, Greg.....	200
Sparwood, T.....	79	Wiebe, H.....	2,500
Stark, John.....	107	Wiebe, P.....	2,049
Steinbach Bible College Inc.....	7,303	Wierzbowski, M.....	2,500
Stewart, N.....	168	Wilson, L.....	170
Stiling, C.....	151	Winsor, J.....	1,661
Streu, C.....	1,775	Wood, D.....	96
Strike, D.....	1,695	Yee, K.....	2,500
Stuve, D.....	98	Zelanko, Leonard.....	2,447
Sutherland, G.....	1,459	Zhang, S.....	510
Sweatman, L.....	46	Income Tax overpayments (approximately	
Swereda, F.....	4	388 taxpayers).....	800,000
Szmutko, Frank.....	140	Income Tax overpayments (approximately	
Szucs, L.....	7	72,000 taxpayers).....	3,600,000
Tang, K. C.....	81	Waste Reduction and Prevention levies	
The Bowering (International) Group Inc.....	496	(estimated).....	862,379
Carried Forward	4,836,814		
			<u>10,131,615</u>

**STATEMENT OF THE TOTAL AMOUNT OF ALL CLAIMS,
OBLIGATIONS, DEBTS OR MONIES DUE HER MAJESTY
CANCELLED, DISCHARGED OR RELEASED IN WHOLE OR IN PART**

**As Required by Section 25
of the Financial Administration Act**

For the Year Ended March 31, 1996

	\$	\$
AGRICULTURE		
Manitoba Agriculture Credit Corporation.....	256,609	
Manitoba Beef Commission.....	<u>82,077</u>	338,686
EDUCATION AND TRAINING		
Bursaries, Grants and Loans.....	325,489	
Other.....	<u>21,820</u>	347,309
ENERGY AND MINES		
Fees.....	790	
Other.....	<u>29</u>	819
ENVIRONMENT		
Manitoba Hazardous Waste Management Corporation.....	15,200,700	
Other.....	<u>5,128</u>	15,205,828
FINANCE		
Corporation Capital Tax.....	94,866	
Health and Post Secondary Education Tax Levy.....	143,619	
Manitoba Properties Leasing Inc.....	11,220,604	
Manitoba Properties Management Inc.....	11,220,604	
Motive Fuel Tax.....	5,371	
Retail Sales Tax.....	2,054,495	
The Succession Duty Act.....	<u>4,610</u>	24,744,169
FAMILY SERVICES		
Social Allowance Overpayments.....		1,350,909
GOVERNMENT SERVICES		
Accountable Advances.....		100
HIGHWAYS AND TRANSPORTATION		
Fees.....		13,649
HOUSING		
Manitoba Housing and Renewal Corporation.....		17,423,037
INDUSTRY, TRADE AND TOURISM		
Manitoba Development Corporation.....		<u>129,117</u>
Carried Forward.....		59,553,623

Brought Forward.....		59,553,623
JUSTICE		
Bail Estreatal.....	210,565	
Other.....	53	
Unsatisfied Judgement Fund.....	<u>39,586</u>	250,204
LABOUR		
Payment of Wages.....	384,001	
Permits and Licences.....	<u>24,346</u>	408,347
NATURAL RESOURCES		
Airquest Resource Surveys Ltd.....	14,342	
Glenko Enterprises Ltd.....	7,723	
Lands.....	250	
Vendor Licences.....	<u>119,250</u>	141,565
NORTHERN AFFAIRS		
Communities Economic Development Fund - Business Loan Program.....	149,503	
Communities Economic Development Fund - Fisherman's Loan Program.....	<u>295,047</u>	444,550
		<u>60,798,289</u>
RECOVERY OF AMOUNTS CANCELLED IN PREVIOUS YEARS		
EDUCATION AND TRAINING		
Bursaries/Loans.....	355	
Miscellaneous.....	<u>539</u>	894
NATURAL RESOURCES		
Vendor Licences.....		<u>353</u>
		<u><u>60,797,042</u></u>

LATE ACCOUNTS

PAID DURING THE YEAR ENDING MARCH 31, 1996 AS REQUIRED BY
SUBSECTION 3 OF SECTION 37 OF THE FINANCIAL ADMINISTRATION ACT
(with comparative figures for Late Accounts paid up to June 30, 1996
during the year ending March 31, 1997)

	1995-96	3 MONTHS 1996-97
	\$	\$
LEGISLATIVE ASSEMBLY (I)		
4. Other Assembly Expenditures.....	29,770	
5. Office of the Provincial Auditor.....	3,165	
6. Office of the Ombudsman.....	406	
7. Office of the Chief Electoral Officer.....	22,137	
	<u>55,478</u>	<u>11,436</u>
EXECUTIVE COUNCIL (II)		
1. General Administration.....	487	
	<u>487</u>	<u>8,242</u>
AGRICULTURE (III)		
1. Administration and Finance.....	1,936	
4. Agricultural Development and Marketing.....	16,427	
5. Regional Agricultural Services.....	4,419	
6. Policy and Economics.....	3,386	
7. Canada-Manitoba Agreement on Agricultural Sustainability.....	4,720	
	<u>30,888</u>	<u>58,451</u>
CIVIL SERVICE COMMISSION (XVII)		
1. Civil Service Commission.....	2,249	
	<u>2,249</u>	<u>2,863</u>
COMMUNITY SUPPORT PROGRAMS (XXXIII)		
1. Lotteries Funded Programs.....	851	
	<u>851</u>	<u>7</u>
CONSUMER AND CORPORATE AFFAIRS (V)		
1. Administration and Finance.....	15	
2. Consumer Affairs.....	2,089	
3. Corporate Affairs.....	689	
	<u>2,793</u>	<u>47,531</u>
Carried Forward.....	92,746	128,530

	1995-96	3 MONTHS 1996-97
	\$	\$
Brought Forward.....	92,746	128,530
CULTURE, HERITAGE AND CITIZENSHIP (XIV)		
1. Administration and Finance.....	121	
2. Culture, Heritage and Recreation Programs.....	1,895	
3. Information Resources.....	21,704	
4. Citizenship.....	948	
6. Lotteries Funded Programs.....	53,039	
	<u>77,707</u>	<u>16,631</u>
EDUCATION AND TRAINING (XVI)		
1. Administration and Finance.....	11,214	
2. School Programs.....	65,795	
3. Bureau de l'éducation française.....	3,118	
4. Training and Advanced Education.....	107,462	
5. Support to Schools.....	361	
6. Support to Post-Secondary Institutions.....	2,336	
	<u>190,286</u>	<u>111,889</u>
ENERGY AND MINES (XXIII)		
1. Administration and Finance.....	1,721	
2. Energy and Mineral Resources.....	46,399	
3. Mineral Industry Support Programs.....	577	
	<u>48,697</u>	<u>21,163</u>
ENVIRONMENT (XXXI)		
1. Administration and Finance.....	1,462	
2. Environmental Management.....	9,288	
3. Clean Environment Commission.....	1,064	
	<u>11,814</u>	<u>2,277</u>
FAMILY SERVICES (IX)		
1. Administration and Finance.....	3,042	
2. Income Security and Regional Operations.....	210,609	
3. Rehabilitation, Community Living and Day Care.....	740,921	
4. Child and Family Services.....	14,669	
	<u>969,241</u>	<u>672,389</u>
FINANCE (VII)		
1. Administration and Finance.....	216	
2. Treasury Division.....	7	
3. Comptroller's Division.....	1,773	
4. Taxation Division.....	20,899	
5. Federal-Provincial Relations and Research Division.....	243	
7. Treasury Board Secretariat.....	1,229	
	<u>24,367</u>	<u>859</u>
Carried Forward.....	1,414,858	953,738

	1995-96	3 MONTHS 1996-97
	\$	\$
Brought Forward.....	1,414,858	953,738
FITNESS AND SPORT (XXVIII)		
1. Fitness and Sport.....	12,999	
	<u>12,999</u>	<u>-</u>
GOVERNMENT SERVICES (VIII)		
1. Administration.....	2,619	
2. Property Management.....	72,410	
3. Supply and Services.....	48,270	
4. Accommodation Development.....	4,965	
6. Disaster Assistance.....	219	
7. Expenditures Related to Capital.....	10,728	
	<u>139,211</u>	<u>328,701</u>
HEALTH (XXI)		
1. Administration and Finance.....	8,078	
2. Management and Program Support Services.....	14,532	
3. Community and Mental Health Services.....	541,915	
4. Health Services Insurance Fund.....	604	
7. Lottery Funded Programs.....	58,872	
	<u>624,001</u>	<u>963,918</u>
HIGHWAYS AND TRANSPORTATION (XV)		
1. Administration and Finance.....	3,961	
2. Highways and Transportation Programs.....	62,453	
3. Infrastructure Works.....	1,243,244	
	<u>1,309,658</u>	<u>262,136</u>
HOUSING (XXX)		
1. Administration and Finance.....	1,456	
2. Housing Program Support.....	873	
	<u>2,329</u>	<u>161</u>
INDUSTRY, TRADE AND TOURISM (X)		
1. Administration and Finance.....	6,057	
2. Business Services.....	21,743	
3. Strategic Initiatives.....	170,705	
4. Economic Development.....	1,257	
	<u>199,762</u>	<u>78,584</u>
Carried Forward.....	3,702,818	2,587,238

	1995-96	3 MONTHS 1996-97
	\$	\$
Brought Forward.....	3,702,818	2,587,238
JUSTICE (IV)		
1. Administration and Finance.....	13,688	
2. Public Prosecutions.....	116,574	
3. Justice.....	5,387	
4. Corrections.....	37,855	
5. Courts.....	120,751	
6. Protection of Individual and Property Rights.....	14,423	
	<u>308,678</u>	<u>255,655</u>
LABOUR (XI)		
1. Labour Executive.....	83	
2. Labour Programs.....	14,648	
	<u>14,731</u>	<u>2,478</u>
NATURAL RESOURCES (XII)		
1. Administration and Finance.....	2,457	
2. Regional Operations.....	38,636	
3. Resource Programs.....	50,487	
4. Land Information Centre.....	5,297	
5. Expenditures Related to Capital.....	19,316	
	<u>116,193</u>	<u>93,405</u>
NORTHERN AFFAIRS (XIX)		
1. Northern Affairs Executive.....	53	
2. Northern Affairs Operations.....	15,467	
3. Expenditures Related to Capital.....	2,274	
	<u>17,794</u>	<u>28,739</u>
RURAL DEVELOPMENT (XIII)		
1. Administration and Finance.....	1,706	
2. Boards.....	2,062	
3. Corporate Planning and Business Development.....	25	
4. Local Government Services Division.....	3,542	
5. Rural Economic Development Division.....	3,740	
7. Rural Economic Programs.....	8,363	
	<u>19,438</u>	<u>28,773</u>
SENIORS DIRECTORATE (XXIV)		
1. Seniors Directorate.....	137	
	<u>137</u>	<u>13</u>
Carried Forward.....	4,179,789	2,996,301

	1995-96	3 MONTHS 1996-97
	\$	\$
Brought Forward.....	4,179,789	2,996,301
STATUS OF WOMEN (XXII)		
1. Status of Women.....	1,821	
	<u>1,821</u>	<u>385</u>
URBAN AFFAIRS (XX)		
1. Administration.....	91	
3. Urban Affairs Program Support.....	429	
	<u>520</u>	<u>15</u>
OTHER APPROPRIATIONS (XXVII)		
5. Emergency Expenditures.....	15,679	
9. Canada-Manitoba Infrastructure Program - Capital.....	1,632	
	<u>17,311</u>	<u>11</u>
CHILDREN AND YOUTH SECRETARIAT (XXXIV)		
1. Child and Youth Secretariat.....	644	
	<u>644</u>	<u>1,443</u>
	<u>4,200,085</u>	<u>2,998,155</u>

STATEMENT OF SPECIAL WARRANTS OF HIS HONOUR THE LIEUTENANT-GOVERNOR OF MANITOBA

As Required by Section 39 of the Financial Administration Act
Issued Relative to the Year Ended March 31, 1996

			\$
COMMUNITY SUPPORT PROGRAMS (XXXIII)			
January 10, 1996	33-1	Community Support Programs.....	165,000
February 21, 1996	33-1	Community Support Programs.....	15,000
EDUCATION AND TRAINING (XVI)			
February 21, 1996	16-1	Administration and Finance.....	177,600
February 21, 1996	16-3	Bureau de l'Education Francaise.....	1,824,400
ENERGY AND MINES (XXIII)			
February 21, 1996	23-2	Energy and Mineral Resources.....	324,700
ENVIRONMENT (XXXI)			
February 21, 1996	31-3	Clean Environment Commission.....	20,000
FAMILY SERVICES (IX)			
February 21, 1996	9-2	Income Security and Regional Operations.....	959,700
February 21, 1996	9-4	Child and Family Services.....	3,743,000
FINANCE (VII)			
February 21, 1996	7-1	Administration and Finance.....	47,100
February 21, 1996	7-8	Tax Credit Payments.....	1,800,000
FITNESS AND SPORT (XXVIII)			
February 21, 1996	28-1	Fitness and Sport.....	2,750,000
GOVERNMENT SERVICES (VIII)			
February 21, 1996	8-3	Supply and Services.....	(220,000)
February 21, 1996	8-7	Expenditures Related to Capital.....	2,000,000
HEALTH (XXI)			
February 21, 1996	21-3	Community and Mental Health Services.....	12,443,900
February 21, 1996	21-4	Health Services Insurance Fund.....	24,398,800
March 6, 1996	21-4	Health Services Insurance Fund.....	11,400,000
February 21, 1996	21-6	Expenditures Related to Capital.....	1,017,300
HIGHWAYS AND TRANSPORTATION (XV)			
February 21, 1996	15-3	Infrastructure Works.....	1,300,000
March 6, 1996	15-3	Infrastructure Works.....	2,000,000
HOUSING (XXX)			
February 21, 1996	30-3	The Manitoba Housing and Renewal Corporation.....	3,116,500
Carried Forward.....			69,283,000

Brought Forward.....	69,283,000
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LABOUR (XI)

February 21, 1996	11-1	Labour Executive.....	105,700
January 10, 1996	11-3	Payment of Wages Fund.....	100,000

URBAN AFFAIRS (XX)

January 10, 1996	20-5	Lotteries Funded Programs.....	2,017,600
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OTHER APPROPRIATIONS (XXVII)

July 26, 1995	27-5	Emergency Expenditures.....	40,000,000
January 10, 1996	27-7	Urban Economic Development Initiatives.....	2,900,000
February 21, 1996	27-7	Urban Economic Development Initiatives.....	2,900,000
January 10, 1996	27-8	Home Renovation Program - Capital.....	1,500,000

118,806,300

**EXPLANATORY COMMENTS REGARDING SPECIAL WARRANTS
AS SHOWN ON
THE STATEMENT OF SPECIAL WARRANTS
For the Year Ended March 31, 1996**

Special Warrants amounting to \$118,806,300 were issued during the year ended March 31, 1996. The more significant warrants amounting to \$118,071,200 consist of the following:

\$

DEPARTMENT OF EDUCATION AND TRAINING (XVI)

To provide additional funds to cover the funding of Special Projects Grants under the Official Languages Program (1,651,400); and for French Language education reform activities (173,000).....	1,824,400
--	-----------

DEPARTMENT OF FAMILY SERVICES (IX)

To provide funding for Winnipeg Child and Family Services projected operating deficit.....	3,743,000
--	-----------

To provide for funding shortfalls in the Income Maintenance Program.....	959,700
--	---------

DEPARTMENT OF FINANCE (VII)

To provide supplementary funding to cover the funding shortage in the Tax Credit Payment Program.....	1,800,000
---	-----------

DEPARTMENT OF FITNESS AND SPORT (XXVIII)

To provide an operating grant to the Pan American Games Society (Winnipeg 1999) Inc in support of hosting the 1999 Pan American Games (2,000,000) as well as to provide funding for the 1997 Brandon Canada Games Society Inc.(750,000).....	2,750,000
--	-----------

DEPARTMENT OF GOVERNMENT SERVICES (VIII)

To provide supplementary funding for the purchase of land required by Manitoba Lotteries.....	2,000,000
---	-----------

DEPARTMENT OF HEALTH (XXI)

To provide supplementary funding to cover the increased costs in the Home Care Assistance Program (12,029,300)and Public Health Programs (414,600).....	12,443,900
---	------------

To provide supplementary funding for various programs provided by the Health Services Insurance Fund.....	35,798,800
---	------------

To provide supplementary funding for commitments on Mental Health projects.....	1,017,300
---	-----------

DEPARTMENT OF HIGHWAYS AND TRANSPORTATION (XV)

To provide supplementary funding to cover increased costs in the Maintenance Program resulting from the severe winter conditions.....	3,300,000
---	-----------

DEPARTMENT OF HOUSING (XXX)

To provide supplementary funding for the estimated increase to the Valuation Allowance for the Manitoba Housing and Renewal Corporation and various other projects within the Corporation.....	3,116,500
--	-----------

Carried Forward.....	68,753,600
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Brought Forward.....	68,753,600
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DEPARTMENT OF URBAN AFFAIRS (XX)

To provide supplementary funding for an additional payment to the City of Winnipeg to complete the Province's commitment for the City's entitlement related to the operation of Video Lottery Terminals in 94/95.....	2,017,600
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DEPARTMENT OF OTHER APPROPRIATIONS (XXVII)

To provide supplementary funding to meet immediate Fire Suppression and Spring Flood costs.....	40,000,000
---	------------

To provide supplementary funding to cover 50% of Winnipeg Jets operating loss for the 1995/96 hockey season.....	5,800,000
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To provide supplementary funding for the total level of projected expenditures in the Manitoba Home Renovations Program.....	<u>1,500,000</u>
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	<u><u>118,071,200</u></u>
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STATEMENT OF THE CLAIMS SETTLED

**As Required by Section 41
of the Financial Administration Act
For the Year Ended March 31, 1996**

	\$	\$
CULTURE, HERITAGE AND CITIZENSHIP		
Manitoba Institute of Management staff.....		2,192
FAMILY SERVICES		
Dell, Allen.....		227
GOVERNMENT SERVICES		
Driscoll, Joan.....	5,000	
MacLeod, R.....	393	
Mitchell, Lawrie R.....	149	5,542
HIGHWAYS AND TRANSPORTATION		
Campbell, Sonja.....	5,000	
Helwer, Alex.....	1,000	
Robulak, Marion.....	214	6,214
JUSTICE		
Anania, Joseph.....	245	
Anderson, Charlotte.....	210	
Appleby, Robert Montgomery.....	800	
Barclay, Robert K.....	245	
Bisson, Lance R.....	65	
Calvert, Daniel.....	60	
Camara, Nick.....	91	
Cassonava, Richard.....	700	
Delorme, Rod Edward.....	45	
Edwards, Timothy Lee.....	430	
Fulham, Ulick.....	62	
Goessler, Peter.....	55	
Hillius, Margaret.....	70	
Hornung, Paul.....	50	
Hughes, Kenneth.....	65	
John Eichel Trucking Ltd.....	129	
Jones, Deborah.....	45	
Klassen, Victor Peter.....	52	
Kosheluk, Donna.....	170	
Lima, Joaquim A.....	55	
Lozano, Jose D.....	48	
Patterson, Richard.....	45	
Philippot, Leonard.....	130	
Slotta, Mervin Alex.....	50	
Tavares, Josie.....	45	
Trader's Table.....	325	
Trans Canada Credit.....	3,200	
Volk, Joseph Peter.....	125	7,612
NATURAL RESOURCES		
Caners Electric.....	187	
Danyluk, June.....	4,000	
Hiebert, Tammy.....	5,000	
Mozdzen, Tom.....	611	
Sun Valley R V.....	4,159	13,957
RURAL DEVELOPMENT		
Carrington, Dennis & Menzies, Sharon.....		5,000
		40,744

STATEMENT OF EXPENDITURES RELATED TO CAPITAL AND FUTURE CONTRACT COMMITMENTS

As Required by Section 42 of The Financial Administration Act
For the Year Ended March 31, 1996

DEPARTMENT	APPROPRIATION NUMBER	1995-96 EXPENDITURE \$	FUTURE COMMITMENT \$
LEGISLATIVE ASSEMBLY (I)			
Minor Capital From Current Operating Appropriations.....		169,226	
EXECUTIVE COUNCIL (II)			
Minor Capital from Current Operating Appropriations.....		13,828	
AGRICULTURE (III)			
Lotteries Funded Programs - Capital.....	03-9A-2	97,486	
Minor Capital from Current Operating Appropriations.....		390,736	
Rental/Lease Agreements.....			61,851
		488,222	61,851
CIVIL SERVICE COMMISSION (XVII)			
Minor Capital from Current Operating Appropriations.....		55,544	
Rental/Lease Agreements.....			34,528
		55,544	34,528
COMMUNITY SUPPORT PROGRAMS (XXXIII)			
Minor Capital from Current Operating Appropriations.....		2,054	
CONSUMER AND CORPORATE AFFAIRS (V)			
Minor Capital from Current Operating Appropriations.....		140,855	
CULTURE, HERITAGE AND CITIZENSHIP (XIV)			
Grants to Cultural Organizations.....	14-6A-2	2,411,727	253,320
Historic Resources.....	14-6D-2	335,880	
Community Places Program.....	14-6J-3	2,707,366	
Minor Capital from Current Operating Appropriation.....		494,946	
		5,949,919	253,320
EDUCATION AND TRAINING (XVI)			
School Divisions.....	16-7A	24,777,900	
Universities.....	16-7B	8,940,000	
Community Colleges.....	16-7C	2,120,600	
Lotteries Funded Programs - School Divisions.....	16-8A	700,000	
Minor Capital from Current Operating Appropriations.....		1,202,413	
Rental/Lease Agreements.....			930,600
		37,740,913	930,600

DEPARTMENT	APPROPRIATION NUMBER	1995-96 EXPENDITURE \$	FUTURE COMMITMENT \$
ENERGY AND MINES (XXIII)			
Minor Capital from Current Operating Appropriations.....		294,750	
ENVIRONMENT (XXXI)			
Minor Capital from Current Operating Appropriations.....		212,944	
FAMILY SERVICES (IX)			
Minor Capital from Current Operating Appropriations.....		1,325,553	534,920
Rental/Lease Agreements.....		1,325,553	534,920
FINANCE (VII)			
Taxation Administration.....	07-4B-2		67,495
Audit.....	07-4C-2		90,176
Tobacco Interdiction.....	07-4D-2		36,000
Legislative Building Information Systems.....	07-10A	80,162	
Minor Capital from Current Operating Appropriations.....		466,305	
Rental/Lease Agreements.....			1,283,946
		546,467	1,477,617
FITNESS AND SPORT (XXVIII)			
1999 Pan American Games.....	28-1B-6A	1,960,000	
Minor Capital from Current Operating Appropriations.....		22,234	
		1,982,234	
GOVERNMENT SERVICES (VIII)			
Workshop/Renovations.....	08-4B-3		15,143
Agricultural Projects.....	08-7A-2	66,597	
Manitoba School for the Deaf Project.....	08-7A-4	1,111,923	144,990
Headingley.....	08-7A-5	143,475	499,971
Justice Projects.....	08-7A-7	1,095,149	68,857
Government Services - Property Management Projects....	08-7A-9	3,021,602	42,131
Energy and Mines Projects.....	08-7A-11	60,133	3,658
Red River Community College Projects.....	08-7A-12	221,689	
Assiniboine Community College Projects.....	08-7A-13	19,996	
Legislative Building Projects.....	08-7A-14	52,159	22,287
Government Services - Carry-Over Projects.....	08-7A-15	111,704	
Natural Resources Projects.....	08-7A-17	100,826	
Keewatin Community College Projects.....	08-7A-18	14,985	
Finance Projects.....	08-7A-19	17,349	
Government Services Projects.....	08-7A-20	3,059,526	425,246
Selkirk Mental Centre.....	08-7A-21	199,363	
Brandon Mental Centre.....	08-7A-22	91,497	2,332
Portage la Prairie - Developmental Centre.....	08-7A-23	934,917	
Brandon Court House.....	08-7A-25	44,271	20,586
Industry, Trade & Tourism.....	08-7A-27	39,665	7,978
Free Access Program.....	08-7A-28	471,318	
Family Services Projects.....	08-7A-29	334,977	
Health Projects.....	08-7A-30	8,185	
Labour Projects.....	08-7A-31	144,463	
Education and Training Projects.....	08-7A-32	825,674	17,180
Departmental - Capital.....	08-7B	230,326	
Minor Capital from Current Operating Appropriation.....		1,382,884	
Rental/Lease Agreements.....			64,289,617
		13,804,653	65,559,976

DEPARTMENT	APPROPRIATION NUMBER	1995-96 EXPENDITURE \$	FUTURE COMMITMENT \$
HEALTH (XXI)			
Health Information Systems.....	21-2C-2		149,051
Health Information Network (Note 2).....	21-2C-2		1,118,800
Hospital Program.....	21-6A-1	45,070,100	
Personal Care Home Program.....	21-6A-2	9,692,900	
Equipment Purchases - Hospital Program.....	21-6B-1	10,798,000	
Equipment Purchases - Personal Care Homes.....	21-6B-2	1,693,100	
Equipment Purchases - Laboratory and Imaging.....	21-6B-3	1,325,000	
Manitoba Health Services Innovations Fund.....	21-7D		14,738
Lotteries Funded Programs - Research Centre.....	21-7G-1	5,000,000	
Minor Capital from Current Operating Appropriation.....		2,007,891	
		<u>75,586,991</u>	<u>1,282,589</u>
HIGHWAYS AND TRANSPORTATION (XV)			
Management Services.....	15-2A		10,347
Transport Compliance.....	15-2D-3		17,487
Winter Roads.....	15-2F		26,732
Other Jurisdictions.....	15-2G		101,280
Maintenance Program.....	15-3A		786,040
Mechanical Equipment Services.....	15-3B-2		11,300
Construction - Roads and Projects.....	15-3C	104,236,512	18,842,469
Aid to Cities, Towns and Villages.....	15-3D	1,210,179	
L.G.D.'s and Unorganized Territories.....	15-3E	3,070,359	48,724
Rural Municipal Bridge Assistance Program.....	15-3F	164,356	(15,018)
Highway Maintenance Equipment.....	15-3G-1A	1,053,530	
Airport Improvements.....	15-3G-1B	685,346	84,950
Ferries and Landings.....	15-3G-1C	84,406	
Crushed Gravel Purchases (Net).....	15-3G-1D	(31,215)	58,773
Bridge Material Purchases (Net).....	15-3G-1F	65,614	
Building and Storage Yards.....	15-3G-1H	326,571	15,612
Improvements to Weigh Scales.....	15-3G-1J	32,130	
Minor Capital from Current Operating Appropriations.....		1,307,128	
Self Constructed Assets from Current Operating Appropriations.....		4,660,772	
		<u>116,865,688</u>	<u>19,988,696</u>
HOUSING (XXX)			
Minor Capital from Current Operating Appropriations.....		3,302,007	
Rental/Lease Agreements.....			38,720
		<u>3,302,007</u>	<u>38,720</u>
INDUSTRY, TRADE AND TOURISM (X)			
Canada-Manitoba Partnership Agreement in Tourism.....	10-5A	565,416	108,474
Minor Capital from Current Operating Appropriation.....		299,800	
		<u>865,216</u>	<u>108,474</u>
JUSTICE (IV)			
Minor Capital from Current Operating Appropriations.....		<u>1,174,300</u>	
LABOUR (XI)			
Minor Capital from Current Operating Appropriations.....		350,610	
Rental/Lease Agreements.....			73,300
		<u>350,610</u>	<u>73,300</u>

DEPARTMENT	APPROPRIATION NUMBER	1995-96 EXPENDITURE \$	FUTURE COMMITMENT \$
NATURAL RESOURCES (XII)			
Fire Program.....	12-2G-2		12,804
Waterway Maintenance.....	12-3A-3C		12,627
Hydrotechnical.....	12-3A-4B		293
Park Maintenance.....	12-3B-4B		2,925
Gateway Green Phase II.....	12-3B-6A		89,136
Gateway Green Project.....	12-3B-6E		9,605
Forest Renewal.....	12-3D-6E		17,284
Equipment and Facility Maintenance.....	12-5A-1	128,259	
Regional Equipment and Infrastructure.....	12-5A-2	214,338	
Inventory Revolving Account.....	12-5A-3	(14,700)	
Subdivision Upgrading.....	12-5A-4	94,571	
Water Management.....	12-5B-1	1,731,803	148,532
Gimli Flood Control.....	12-5B-2	46,128	
Heritage Marshes.....	12-5B-3	158,230	
Park Infrastructure.....	12-5C-1	2,128,350	83,690
Park Road Maintenance.....	12-5C-2	491,421	
Park Enhancement Projects.....	12-5C-3	70,398	
Minor Capital from Current Operating Appropriation.....		2,152,433	
Self Constructed Assets from Current Operating Appropriations.....		1,983,700	
		<u>9,184,931</u>	<u>376,896</u>
NORTHERN AFFAIRS (XIX)			
Northern Communities.....	19-3A	2,374,972	2,000
Access and Resources Roads.....	19-3B	234,999	
Minor Capital from Current Operating Appropriations.....		225,793	
Self Constructed Assets from Current Operating Appropriations.....		370,984	
Rental/Lease Agreements.....			5,582
		<u>3,206,748</u>	<u>7,582</u>
RURAL DEVELOPMENT (XIII)			
Transit Bus Purchases.....	13-6A	130,000	
Water Development.....	13-6B	1,625,599	
Sewer & Water.....	13-6C	1,652,455	12,770,944
Can/Man Water Infrastructure.....	13-6D	5,125,000	
Conservation Districts.....	13-6E	1,997,800	
Downtown Revitalization.....	13-6F	231,688	
Mobility Disadvantaged.....	13-7B-4D	40,000	
Infrastructure Development.....	13-7B-4E	94,782	
Minor Capital from Current Operating Appropriation.....		373,700	
		<u>11,271,024</u>	<u>12,770,944</u>
SENIORS DIRECTORATE (XXIV)			
Minor Capital from Current Operating Appropriations.....		<u>12,507</u>	
STATUS OF WOMEN (XXII)			
Minor Capital from Current Operating Appropriations.....		<u>4,032</u>	

DEPARTMENT	APPROPRIATION NUMBER	1995-96 EXPENDITURE \$	FUTURE COMMITMENT \$
URBAN AFFAIRS (XX)			
Winnipeg Capital Grants - Pre 1991.....	20-4A-1	1,209,836	8,513,622
Winnipeg Capital Grants - 1991.....	20-4A-2	111,982	572,908
Winnipeg Capital Grants - 1992.....	20-4A-3	332,946	1,366,425
Winnipeg Capital Grants - 1993.....	20-4A-4	8,240,370	14,666,656
Winnipeg Capital Grants - 1994.....	20-4A-5	341,263	3,462,486
Infrastructure Renewal - 1995.....	20-4A-6A	1,263,603	2,245,460
City Priorities - 1994.....	20-4A-6B	4,500,000	
Winnipeg Capital Grants - 1996.....	N/A		8,545,337
Urban Initiatives.....	20-4B	1,000,000	1,000,000
WDA Payment to Other Provincial Depts.....	20-4C-2	44,406	6,500,000
Minor Capital from Current Operating Appropriation.....		1,800	
		<u>17,046,206</u>	<u>46,872,894</u>
OTHER APPROPRIATIONS (XXVII)			
Home Renovations Program - Capital.....	27-8	5,682,580	
Infrastructure Secretariat.....	27-9A	467,478	629,100
Infrastructure Projects.....	27-9B	24,316,328	17,623,509
Minor Capital from Current Operating Appropriations.....		494,500	
		<u>30,960,886</u>	<u>18,252,609</u>
TOTAL		<u><u>332,558,308</u></u>	<u><u>168,625,516</u></u>

NOTE 1: The Appropriation Act, 1995 authorizes the Government to commit to expenditures up to an amount not exceeding \$300,000,000 for the purpose of ensuring completion of projects or fulfilling contracts initiated prior to March 31, 1996. Any expenditures so committed must be included in the estimates of the fiscal year in which the expenditure is to be made. Accordingly, the Departmental commitments shown relate to long term on-going contracts covering the acquisition and/or rental of Capital Assets.

NOTE 2: Contracts signed with SmartHealth Inc. dated October 24, 1995, cover the development and implementation of a province-wide health information network. Development costs are paid by a Crown owned corporation, the Health Information Services of Manitoba (HISM) Corporation, and will be recovered by the corporation from the government on the basis of benefits that accrue to the Province from implementation of the network.

The government is authorized to enter into separate contracts that may total up to \$100 million over the next five years. The contracts are modular in nature and the government's only commitment is in relation to modules that may be approved from time to time. Modules approved to March 31, 1996 totalled \$1,118,800.

REPORT OF AMOUNTS PAID TO MEMBERS OF THE ASSEMBLY

RESPONSIBILITY FOR FINANCIAL REPORTING

The Government of the Province of Manitoba is responsible for the integrity and objectivity of the accompanying report of amounts paid to Members of the Legislative Assembly. This report was prepared under the direction of the Minister of Finance in accordance with provisions of sections 65(1) and (2) of The Legislative Assembly Act, as well as sections 52.27(1) and (2) of the amended Legislative Assembly Act.

To ensure the report is accurate and reliable, the Government maintains a system of internal accounting and administrative controls in order to provide reasonable assurance that transactions are appropriately authorized and financial records are properly maintained.

The responsibility of the Provincial Auditor is to express an independent professional opinion as to whether the report is presented fairly, in all materials respects. The Auditor's Report outlines the scope of the audit examination and the audit opinion.

On behalf of the Government



HONOURABLE ERIC STEFANSON
Minister of Finance

September 6, 1996



**Office of
the Provincial Auditor**

12th Floor - 405 Broadway
Winnipeg, Manitoba, CANADA
R3C 3L6

AUDITOR'S REPORT

On Amounts Paid To Members Of The Assembly

To the Legislative Assembly of Manitoba

I have audited the report of amounts paid to Members of the Assembly for the year ended March 31, 1996, being the statement of compensation effective to April 24, 1995, the statement of compensation effective from April 25, 1995 to March 31, 1996, the statement of reimbursement of expenses to April 25, 1995 and the statement of reimbursement of expenses after April 25, 1995. This financial information reflects amounts paid to Members of the Assembly in accordance with provisions of the Legislative Assembly Act and is the responsibility of the Government of the Province of Manitoba. My responsibility is to express an opinion on the financial information based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In my opinion, this financial information presents fairly, in all material respects, amounts paid to Members of the Assembly for the year ended March 31, 1996 in accordance with provisions of the Act.

Winnipeg Manitoba,
September 6, 1996


Jon Singleton, CA
Provincial Auditor

Manitoba

REPORT OF AMOUNTS PAID TO MEMBERS OF THE ASSEMBLY
AS REQUIRED BY SECTIONS 65(1) AND (2) OF THE "LEGISLATIVE ASSEMBLY ACT"
BEING CH. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA

DURING THE YEAR ENDED MARCH 31, 1996

COMPENSATION EFFECTIVE TO APRIL 24, 1995

MEMBER	CONSTITUENCY	MEMBER'S INDEMNITY \$	EXPENSE ALLOWANCE \$	PREMIER AND MINISTER'S COMPENSATION \$	OTHER COMPENSATION \$	LIVING ALLOWANCE \$	CAR ALLOWANCE \$	SEVERANCE ALLOWANCE \$
Ashton, S.	Thompson	2,128.08	981.63	-	-	-	1,050.33	-
Barrett, B.	Wellington	1,963.22	981.63	-	-	-	-	-
Cerilli, M.	Radisson	1,963.22	981.63	-	-	-	-	-
Choniak, D.	Kildonan	1,963.22	981.63	-	-	-	-	-
Cummings, Hon. G.	Ste. Rose	1,963.22	981.63	1,352.51	-	-	-	-
Dacquay, L.	Seine River	2,194.04	981.63	-	-	-	-	-
Derkach, Hon. L.	Roblin-Russell	1,963.22	981.63	1,352.51	-	-	364.80	-
Dewar, G.	Selkirk	1,963.22	981.63	-	-	-	-	-
Doer, G.	Concordia	1,963.22	981.63	-	1,352.51	-	-	-
Downey, Hon. J.E.	Arthur-Virden	1,963.22	981.63	1,352.51	-	-	-	-
Driedger, Hon. A.	Steinbach	1,963.22	981.63	1,352.51	-	-	-	-
Ducharme, Hon. G.	Riel	1,963.22	981.63	2,377.12	-	-	-	34,056.38
Edwards, P.	St. James	1,963.22	981.63	-	1,024.23	-	-	26,187.12
Enns, Hon. H.J.	Lakeside	1,963.22	981.63	1,352.51	-	-	-	-
Ernst, Hon. J.A.	Charleswood	1,963.22	981.63	1,352.51	-	-	-	-
Evans, C.	Interlake	1,963.22	981.63	-	-	-	-	-
Evans, L.S.	Brandon-East	1,963.22	981.63	-	-	-	-	-
Filion, Hon. G.	Tuxedo	1,963.22	981.63	1,746.45	-	-	-	-
Findlay, Hon. G.M.	Springfield	1,963.22	981.63	1,352.51	-	-	-	-
Friesen, J.	Wolseley	1,963.22	981.63	-	-	-	-	-
Gaudry, N.	St. Boniface	1,963.22	981.63	-	-	-	-	-
Gilleshammer, Hon. H.	Minnedosa	1,963.22	981.63	1,352.51	-	-	-	-
Gray, A.	Crescentwood	1,963.22	981.63	-	-	-	272.80	11,227.38
Helwer, E.	Gimli	2,128.08	981.63	-	-	-	-	-
Hickes, G.	Point Douglas	2,128.08	981.63	-	-	-	-	-
Kowalski, G.	The Maples	1,963.22	981.63	-	-	-	-	-
Lamoureux, K.	Inkster	1,963.22	981.63	-	-	-	-	-
Lathlin, O.	The Pas	1,963.22	981.63	-	-	-	-	-
Laurendeau, M.	St. Norbert	2,128.08	981.63	-	-	-	-	-
Mackintosh, G.	St. Johns	1,963.22	981.63	-	-	-	-	-
Maloway, J.	Elmwood	1,963.22	981.63	-	-	-	-	-

Manness, Hon. C.	1,963.22	981.63	2,377.12	-	-	44,909.52
Martindale, D.	1,963.22	981.63	-	-	-	-
McAlpine, G.	1,963.22	981.63	-	-	-	-
McCormick, N.	1,963.22	981.63	-	-	-	11,227.38
McCrae, Hon. J.C.	1,963.22	981.63	1,352.51	-	-	-
McIntosh, Hon. L.	1,963.22	981.63	1,352.51	-	-	-
Mitchelson, Hon. B.	1,963.22	981.63	1,352.51	-	-	-
Orchard, Hon. D.W.	1,963.22	981.63	2,377.12	-	-	44,909.52
Pallister, B.	1,963.22	981.63	-	-	-	-
Penner, J.	1,963.22	981.63	-	-	-	-
Plohman, J.	1,963.22	981.63	-	-	-	-
Praznik, Hon. D.	1,963.22	981.63	1,352.51	-	-	44,909.52
Reid, D.	1,963.22	981.63	-	-	-	-
Reimer, J.	1,963.22	981.63	-	-	-	-
Render, S.	1,963.22	981.63	-	305.60 (4)	-	-
Robinson, E.	1,963.22	981.63	-	-	-	-
Rocan, Hon. D.	2,985.18	981.63	-	-	4,061.42	-
Rose, B.	1,963.22	981.63	-	-	-	17,290.16
Santos, C.	1,963.22	981.63	-	-	-	-
Schellenberg, H.	1,963.22	981.63	-	-	-	11,227.38
Stefanson, Hon. E.	1,963.22	981.63	1,352.51	-	-	-
Sveinson, B.	1,963.22	981.63	-	-	-	-
Vodrey, Hon. R.	1,963.22	981.63	1,352.51	-	-	-
Wowchuk, R.	1,963.22	981.63	-	-	524.81	-
TOTALS	109,889.32	53,989.65	27,812.95	2,682.34	6,274.16	245,944.36

Notes:

- Payments authorized by the "Legislative Assembly Act" relate to the sixth session of the Thirty-Fifth Legislature.
- Figures reflected on the Reports of Amounts Paid to Members of the Legislative Assembly are in relation to entitlements for the fiscal year. However, a period of forty-five days after the end of the fiscal year is allowed for the actual payments to be processed.
- Included as an "Indemnity" are the following additional allowances paid to Members of the Legislature pursuant to Section 53 (2) of the "Legislative Assembly Act".

Speaker	Dennis Rocan	\$	1,021.96
Deputy Speaker	Louise Dacquay	\$	230.82
Deputy Chairman of Committees of the Whole House	Marcel Laurendeau	\$	164.86
Government Whip	Ed Helwer	\$	164.86
House Leader of the Official Opposition	Steve Ashton	\$	164.86
Opposition Whip	George Hickes	\$	164.86
- Remuneration received from Manitoba Hydro-Electric Board as reported to the Minister of Finance pursuant to Section 65 (2) of the "Legislative Assembly Act".

REPORT OF AMOUNTS PAID TO MEMBERS OF THE ASSEMBLY
AS REQUIRED BY SECTIONS 65(1) AND (2) OF THE "LEGISLATIVE ASSEMBLY ACT"
BEING CH. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA

DURING THE YEAR ENDED MARCH 31, 1996

REIMBURSEMENT OF EXPENSES TO APRIL 24, 1995

MEMBER	CONSTITUENCY	TRAVEL AND MILEAGE ALLOWANCE \$	ACCESS AND CONSTITUENCY ALLOWANCE \$	MEMBERS PRINTING ALLOWANCE \$	COMMITTEE SITTINGS INDEMNITY AND EXPENSES \$	PREMIER AND AND MINISTERS' REIMBURSEMENT OF EXPENSES \$	OTHER REIMBURSEMENT OF EXPENSES \$
Ashton, S.	Thompson	-	346.40	675.00	-	-	-
Barrett, B.	Wellington	-	440.14	-	-	-	-
Cerilli, M.	Radisson	-	200.43	-	-	-	-
Chomiak, D.	Kildonan	-	171.20	969.00	-	-	-
Cummings, Hon. G.	Ste. Rose	-	356.34	-	-	-	-
Dacquay, L.	Seine River	-	851.68	-	-	-	-
Derkach, Hon. L.	Roblin-Russell	-	2,912.98	-	-	1,147.84	-
Dewar, G.	Selkirk	-	374.51	-	-	-	-
Doer, G.	Concordia	-	857.89	-	-	-	-
Downey, Hon. J.E.	Arthur-Virden	-	10,000.00	-	-	47.42	-
Driedger, Hon. A.	Steinbach	-	861.71	-	-	-	-
Ducharme, Hon. G.	Riel	-	287.31	-	-	461.01	-
Edwards, P.	St. James	-	1,546.41	-	-	-	-
Enns, Hon. H.J.	Lakeside	-	-	-	-	577.90	-
Ernst, Hon. J.A.	Charleswood	-	1,100.19	-	-	-	-
Evans, C.	Interlake	-	39.24	-	-	-	-
Evans, L.S.	Brandon-East	-	758.37	-	-	-	-
Filion, Hon. G.	Tuxedo	-	1,035.85	-	-	98.36	-
Findlay, Hon. G.M.	Springfield	-	592.23	-	-	-	-
Friesen, J.	Wolseley	-	674.28	-	-	-	-
Gaudry, N.	St. Boniface	-	-	-	-	-	-
Gilleshammer, Hon. H.	Minnedosa	-	836.53	-	-	198.65	-
Gray, A.	Crescentwood	-	534.41	1,143.85	-	-	-
Helwer, E.	Gimli	-	551.08	-	-	-	-
Hickes, G.	Point Douglas	-	857.33	-	-	-	-
Kowalski, G.	The Maples	-	-	-	-	-	-
Lamoureux, K.	Inkster	-	828.32	-	-	-	-
Lathlin, O.	The Pas	-	296.86	-	-	-	-
Laurendeau, M.	St. Norbert	-	1,177.95	-	-	-	-
Mackintosh, G.	St. Johns	-	597.98	-	-	-	-

Maloway, J.	Elmwood	-	131.88	-	-	-	-
Manness, Hon. C.	Morris	-	-	-	-	-	392.24
Martindale, D.	Burrows	-	591.41	-	-	-	-
McAlpine, G.	Sturgeon Creek	-	1,435.17	-	-	-	-
McCormick, N.	Osborne	-	1,196.79	-	-	-	-
McCrae, Hon. J.C.	Brandon-West	-	1,826.27	-	-	-	294.84
McIntosh, Hon. L.	Assinibola	-	1,173.95	-	-	-	-
Mitchelson, Hon. B.	River East	-	404.66	-	-	-	66.80
Orchard, Hon. D.W.	Pembina	-	4,401.79	-	-	-	686.50
Pallister, B.	Portage La Prairie	-	327.88	391.48	-	-	-
Penner, J.	Emerson	-	1,300.34	-	-	-	-
Plohnman, J.	Dauphin	-	-	-	-	-	-
Praznik, Hon. D.	Lac du Bonnet	-	3,074.89	792.45	-	-	-
Reid, D.	Transcona	-	648.39	-	-	-	-
Reimer, J.	Niakwa	-	1,002.58	-	-	-	-
Render, S.	St. Vital	-	440.50	-	-	-	-
Robinson, E.	Rupert Island	-	-	-	-	-	-
Rocan, Hon. D.	Gladstone	-	277.93	-	-	-	-
Rose, B.	Turtle Mountain	-	214.00	-	-	-	-
Santos, C.	Broadway	-	28.45	-	-	-	-
Schellenberg, H.	Rossmere	-	1,672.13	-	-	-	-
Stefanson, Hon. E.	Kirkfield Park	-	1,201.70	-	-	-	47.37
Sveinson, B.	La Verendrye	-	-	-	-	-	-
Vodrey, Hon. R.	Fort Garry	-	214.00	-	-	-	-
Wowchuk, R.	Swan River	-	312.48	-	-	-	-
TOTALS		-	50,964.81	3,971.78	-	-	4,018.93

Notes (continued):

5. Amounts shown as "Premier and Ministers' Expenses" and "Other Reimbursement of Expenses" do not include those amounts paid directly to the supplier or through somebody else on the member's behalf; the costs associated with the assignment of Government vehicles to these individuals or payments of the optional car allowance in lieu of assigned vehicles to those members who have chosen that option.

6. An "Indemnities and Allowances Commission" was established in July 1993 pursuant to the passing of Bill 55. This Commission tabled a report to the Legislature in March, 1994 making a number of changes to the entitlements of the Members. These amendments require a change in disclosure of payments to Members effective April 25, 1995. Therefore two reports are presented one for each period. This report includes expenses payable under the previous allowances in effect. The majority of the amounts reported as reimbursement of expenses to April 24, 1995 relate to periods prior to April 1, 1995.

REPORT OF AMOUNTS PAID TO MEMBERS OF THE ASSEMBLY
AS REQUIRED BY SECTIONS 52.27(1) AND (2) OF THE "LEGISLATIVE ASSEMBLY ACT"
BEING CH. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA

DURING THE YEAR ENDED MARCH 31, 1996

COMPENSATION EFFECTIVE FROM APRIL 25, 1995 TO MARCH 31, 1996

MEMBER	CONSTITUENCY	MEMBERS' INDEMNITY	PREMIER AND MINISTERS' COMPENSATION	OTHER COMPENSATION	CROWN CONTRIBUTION TO RETIREMENT BENEFITS	SEVERANCE ALLOWANCE
		\$	\$	\$	\$	\$
Ashton, S.	Thompson	52,486.29	-	4,644.88	3,999.13	-
Barrett, B.	Wellington	52,486.29	-	-	3,673.95	-
Cerilli, M.	Radisson	52,486.29	-	-	3,068.83	-
Chomiak, D.	Kildonan	52,486.29	-	-	3,673.95	-
Cummings, Hon. G.	Ste. Rose	52,486.29	23,223.91	-	5,280.51	-
Dacquay, Hon. L.	Seine River	52,486.29	-	19,508.23	5,039.54	-
Derkach, Hon. L.	Roblin-Russell	52,486.29	23,223.91	-	5,280.51	-
Dewar, G.	Selkirk	52,486.29	-	-	3,220.11	-
Doer, G.	Concordia	52,486.29	-	23,223.95	5,299.63	-
Dowrey, Hon. J.E.	Arthur-Virden	52,486.29	23,223.91	-	5,280.51	-
Driedger, Hon. A.	Steinbach	52,486.29	23,223.91	-	5,280.51	-
Dyck, P.G.	Pembina	52,486.29	-	2,786.79	3,869.19	-
Enns, Hon. H.J.	Lakeside	52,486.29	23,223.91	-	5,280.51	-
Ernst, Hon. J.A.	Charleswood	52,486.29	23,223.91	-	5,280.51	-
Evans, C.	Interlake	52,486.29	-	-	3,673.95	-
Evans, L.S.	Brandon-East	52,486.29	-	-	3,673.95	-
Filmon, Hon. G.	Tuxedo	52,486.29	37,158.32	-	6,244.58	-
Findlay, Hon. G.M.	Springfield	52,486.29	23,223.91	-	5,280.51	-
Friesen, J.	Wolseley	52,486.29	-	-	3,673.95	-
Gaudry, N.	St. Boniface	52,486.29	-	-	3,673.95	-
Gilleshammer, Hon. H.	Minnedosa	52,486.29	23,223.91	-	5,280.51	-
Helwer, E.	Gimli	52,486.29	-	4,644.88	3,999.13	-
Hicks, G.	Point Douglas	52,486.29	-	3,715.96	3,934.06	-
Jennissen, G.	Flin Flon	52,486.29	-	-	3,673.95	-
Kowalski, G.	The Maples	52,486.29	-	-	3,673.95	-
Lamoureux, K.	Inkster	52,486.29	-	-	3,673.95	-
Lathlin, O.	The Pas	52,486.29	-	-	3,673.95	-
Laurendeau, M.	St. Norbert	52,486.29	-	6,502.75	4,129.29	-
Mackintosh, G.	St. Johns	52,486.29	-	-	3,673.95	-
Maloway, J.	Elmwood	52,486.29	-	-	3,673.95	-

Martindale, D.	Burrows	-	-	3,673.95	-
McAlpine, G.	Sturgeon Creek	-	5,368.77	4,049.83	-
McCrae, Hon. J.C.	Brandon-West	23,223.91	-	5,280.51	-
McClifford, D.	Osborne	-	-	3,673.95	-
McIntosh, Hon. L.	Assinibola	23,223.91	-	5,280.51	-
Mihychuk, M.	St. James	-	-	3,673.95	-
Mitchelson, Hon. B.	River East	23,223.91	-	5,280.51	-
Newman, David	Riel	-	3,161.79	3,895.44	-
Pallister, Hon. B.	Portage La Prairie	22,267.67	-	5,232.70	-
Penner, J.	Emerson	-	4,252.96 (5) 375.00	3,700.20	-
Pitura, F.	Morris	-	3,411.79	3,912.94	-
Praznik, Hon. D.	Lac du Bonnet	23,223.91	-	5,280.51	-
Radcliffe, M.	River Heights	-	3,911.79	3,947.94	-
Reid, D.	Transcona	-	-	3,673.95	-
Reimer, Hon. J.	Niakwa	22,267.67	-	5,232.70	-
Render, S.	St. Vital	-	6,612.70 (3)	3,673.95	-
Robinson, E.	Rupertsland	-	-	3,673.95	-
Rocan, D.	Gladstone	-	5,950.00 (4) 375.00	3,700.20	-
Sale, T.	Crescentwood	-	-	3,673.95	-
Santos, C.	Broadway	-	125.00	3,682.70	-
Stefanson, Hon. E.	Kirkfield Park	23,223.91	-	5,280.51	-
Struthers, S.	Dauphin	-	-	3,673.95	-
Sveinson, B.	La Verendrye	-	4,644.88	3,999.13	-
Toews, Hon. V.	Rossmere	22,267.67	-	5,232.70	-
Tweed, M.	Turtle Mountain	-	3,286.79	3,904.19	-
Vodrey, Hon. R.	Fort Garry	23,223.91	-	5,280.51	-
Wowchuk, R.	Swan River	-	-	3,673.95	-
TOTALS		2,991,718.53	429,096.07	106,503.91	244,374.25

Notes:

1. Payments authorized by the "Legislative Assembly Act" relate to the first and second sessions of the Thirty-Sixth Legislature.
2. Figures reflected on the Reports of Amounts Paid to Members of the Legislative Assembly are in relation to payments for the fiscal year. However, a period of forty-five days after the end of the fiscal year is allowed for the actual payments to be processed.
3. - 5. Remuneration received from a Crown Agency as reported to the Minister of Finance pursuant to Section 52.27 (2) of the "Legislative Assembly Act":
 3. Manitoba Hydro-Electric Board
 4. Manitoba Telephone System
 5. Manitoba Public Insurance Corporation

REPORT OF AMOUNTS PAID TO MEMBERS OF THE ASSEMBLY
AS REQUIRED BY SECTIONS 52.27(1) AND (2) OF THE "LEGISLATIVE ASSEMBLY ACT"
BEING CH. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA

DURING THE YEAR ENDED MARCH 31, 1996

REIMBURSEMENT OF EXPENSES AFTER APRIL 25, 1995

MEMBER	CONSTITUENCY	TEMPORARY RESIDENCE AND LIVING EXPENSES	COMMUTING EXPENSES	TRAVEL EXPENSES	CONSTITUENCY EXPENSES	PRINTING EXPENSES	COMMITTEE EXPENSES	PREMIER AND MINISTERS' REIMBURSEMENT OF EXPENSES	OTHER REIMBURSEMENT OF EXPENSES
		\$	\$	\$	\$	\$	\$	\$	\$
Ashton, S.	Thompson	10,608.40	-	37,816.30	33,128.38	2,121.98	3,111.98	-	305.24
Barrett, B.	Wellington	-	-	441.89	34,075.36	1,951.94	-	-	-
Cerilli, M.	Radisson	-	-	425.17	32,467.49	779.87	-	-	-
Chomiak, D.	Kildonan	-	-	815.76	30,083.31	1,908.75	-	-	-
Cummings, Hon. G.	Ste. Rose	11,919.65	-	490.50	32,174.94	598.44	-	3,346.49	-
Dacquay, Hon. L.	Seine River	-	-	175.03	33,942.55	2,049.04	-	-	1,127.39
Derkach, Hon. L.	Roblin-Russell	13,484.87	-	16,854.76	10,172.62	1,758.94	-	7,523.04	-
Dewar, G.	Se Kirk	-	2,011.25	3,989.43	34,101.77	1,478.32	-	-	-
Doer, G.	Concordia	-	-	-	33,516.87	1,609.86	-	-	2,772.58
Downey, Hon. J.E.	Arthur-Virden	14,924.05	-	-	4,651.60	1,556.42	-	4,730.88	-
Driedger, Hon. A.	Steinbach	12,911.29	-	-	33,572.07	947.91	-	3,846.35	-
Dyck, P.G.	Pembina	11,794.38	1,354.20	7,503.00	29,027.38	682.47	-	-	-
Enns, Hon. H.J.	Lakeside	-	-	2,612.40	33,589.83	-	-	7,706.74	-
Ernst, Hon. J.A.	Charleswood	-	-	-	15,726.41	1,384.08	-	11,894.18	-
Evans, C.	Interlake	13,944.04	-	10,307.71	27,892.73	1,296.22	-	-	-
Evans, L.S.	Brandon-East	12,452.30	-	3,900.02	33,399.94	2,108.72	-	-	-
Filion, Hon. G.	Tuxedo	-	-	2.30	27,761.90	1,074.47	-	2,937.38	-
Findlay, Hon. G.M.	Springfield	-	-	-	18,958.30	971.67	-	2,491.98	-
Friesen, J.	Wolseley	-	-	111.73	30,735.66	2,047.62	-	-	-
Gaudry, N.	St. Boniface	-	-	1,864.54	32,859.03	-	-	-	1,948.01
Gilleshammer, Hon. H.	Minnedosa	11,458.17	-	1,399.45	27,021.51	641.73	-	4,033.47	-
Helwer, E.	Gimli	-	5,074.94	5,998.00	28,404.54	1,778.10	-	-	-
Hickes, G.	Point Douglas	-	-	2,805.00	33,482.45	1,978.34	-	-	-
Jennissen, G.	Flin Flon	13,988.09	-	39,587.00	32,491.54	1,358.44	-	-	251.34
Kowalski, G.	The Maples	-	-	745.90	33,604.25	777.48	-	-	1,152.39
Lamoureux, K.	Inkster	-	-	2,805.00	33,880.72	2,384.02	-	-	-
Lathin, O.	The Pas	12,322.27	-	29,730.03	32,716.42	1,122.02	-	-	-
Laurendeau, M.	St. Norbert	-	-	2,805.00	30,466.47	1,694.94	-	-	-
Mackintosh, G.	St. Johns	-	-	339.15	33,941.64	1,661.50	-	-	-
Maloway, J.	Elmwood	-	-	340.02	31,621.79	813.33	-	-	-

Martindale, D.	Burrows	-	2,025.58	32,691.19	1,782.03	-	-
McAlpine, G.	Sturgeon Creek	-	3.80	28,607.30	1,700.80	-	-
McCrae, Hon. J.C.	Brandon-West	8,446.61	2,649.89	29,814.07	827.54	-	6,277.67
McGifford, D.	Osborne	-	2,229.24	32,752.66	2,460.46	-	-
McIntosh, Hon. L.	Assiniboia	-	-	32,385.57	1,349.84	-	287.11
Milnychuk, M.	St. James	-	1,046.29	33,269.75	948.82	-	-
Mitchelson, Hon. B.	River East	-	2.75	24,610.24	796.59	-	403.72
Newman, David	Riel	-	552.79	30,591.46	818.46	-	-
Pallister, Hon. B.	Portage La Prairie	14,236.19	4,172.40	31,619.45	1,546.46	-	5,351.00
Penner, J.	Emerson	9,068.74	9,326.47	21,213.86	1,567.43	-	-
Pitura, F.	Morris	-	2,233.41	4,984.92	1,495.78	65.68	-
Praznik, Hon. D.	Lac du Bonnet	8,431.86	-	30,296.66	896.42	-	15,702.60
Radcliffe, M	River Heights	-	1,708.79	31,630.15	1,621.80	-	-
Reid, D.	Transcona	-	1,870.53	34,060.49	1,300.86	-	-
Reimer, Hon. J.	Niakwa	-	-	27,654.35	1,543.92	-	1,654.58
Render, S.	St. Vital	-	2,805.00	33,653.06	1,688.86	-	-
Robinson, E.	Rupert Island	11,494.24	33,092.13	32,981.97	828.14	-	-
Rocan, D.	Gladstone	15,000.00	5,667.67	33,433.54	1,349.08	-	73.00
Sale, T.	Crescentwood	-	777.57	33,117.46	2,215.92	-	-
Santos, C.	Broadway	-	919.42	30,679.47	4,380.61	-	-
Stelanson, Hon. E.	Kirkfield Park	-	-	18,005.79	768.19	-	2,007.11
Struthers, S.	Dauphin	11,855.26	10,720.61	34,229.56	1,798.90	-	-
Sveinsson, B.	La Verendrye	-	2,923.56	32,643.85	701.19	-	180.71
Toews, Hon. V.	Rossmore	-	8,515.53	29,843.01	726.93	-	3,694.29
Tweed, M.	Turtle Mountain	11,487.33	1,921.01	32,507.67	1,401.98	-	982.77
Vodrey, Hon. R.	Fort Garry	-	-	16,658.89	2,240.43	-	-
Wowchuk, R.	Swan River	13,792.47	20,812.09	31,434.05	1,459.93	-	3,956.14
TOTALS		243,620.21	15,518.37	299,213.40	1,689,589.87	80,753.59	87,844.73

Notes (continued):

6. Amounts shown as "Premier and Ministers' Expenses" and "Other Reimbursement of Expenses" do not include those amounts paid directly to the supplier or through somebody else on the member's behalf, the costs associated with the assignment of Government vehicles to these individuals, or payments of the optional car allowance in lieu of assigned vehicles to those members who have chosen that option.

7. Each official party as well as any independent member is entitled to a special supply and operating allowance under Section 52.23 (1) and (2) of the Act. This allowance is in addition to "Reimbursements of Expenses" listed by individual member and was paid as designated by the leader of each party as follows:

Progressive Conservative Party Caucus	\$	61,287.00
New Democratic Party Caucus	\$	45,471.00
N. Gaudry	\$	1,977.00
G. Kowalski	\$	1,977.00
K. Lamoureux	\$	1,977.00
	\$	112,689.00

8. An "Indemnities and Allowances Commission" was established in July 1993 pursuant to the passing of Bill 55. This Commission tabled a report to the Legislature in March, 1994 making a number of changes to the entitlements of the Members. These amendments require a change in disclosure of payments to Members effective April 25, 1995. Therefore, two reports are presented, one for each period.

9. Each member is required under Section 38(1) of the Indemnities, Allowances and Retirement Benefits Regulation to submit an annual report, to be tabled in the Legislature, of allowances and expenditures for the fiscal year. The amounts presented on these individual reports may differ from this statement due to differences in reporting practices for staff benefit costs and for expenses presented late or more than one year.

MANITOBA LOTTERIES FUND **STATEMENT OF RECEIPTS AND DISBURSEMENTS**

For the Year Ended March 31, 1996
(As Required by Section 22, Manitoba Lotteries Corporation Act)
(with comparative figures for the year ended March 31, 1995)

	1996 \$	1995 \$
Funds on deposit, beginning of year.....	120,305,506	94,146,106
RECEIPTS:		
Funds received from the Manitoba Lotteries Corporation.....	282,872,756	225,000,000
Interest.....	10,709,029	8,317,772
	<u>293,581,785</u>	<u>233,317,772</u>
DISBURSEMENTS:		
Transfers to Operating Fund for the following lotteries funded programs		
Agricultural Societies Grant Assistance.....	371,946	372,102
Arts Grant Assistance.....	3,984,663	3,960,944
Best Ever Program Grant Assistance.....	300,000	-
Children's Hospital Research Foundation.....	-	416,550
Citizenship Grant Assistance.....	1,465,699	1,459,274
City of Winnipeg.....	8,390,130	4,000,000
Community Places Program.....	2,993,266	2,913,151
Cultural Organization Grant Assistance.....	10,617,198	10,089,965
Evaluation and Research Initiatives.....	130,109	136,294
Festival du Voyageur.....	323,000	323,000
Fitness Directorate.....	278,206	290,885
Folk Arts Council of Winnipeg.....	304,000	304,000
Graham Avenue Transit Mall.....	-	685,000
Grow Bonds Program.....	1,985,899	735,142
Harness and Quarter Horse Racing Support.....	395,000	395,000
Health Projects - Special.....	7,100,000	3,000,000
Heritage Grants Advisory Council.....	551,650	592,799
Historic Resources Grant Assistance.....	1,046,399	1,076,966
Home Renovations Program.....	5,682,580	-
Hospital Requirements - Special.....	-	6,367,100
Infrastructure Manitoba.....	24,380,068	18,679,685
Keystone Centre.....	150,000	150,000
Lotteries Distribution System.....	570,267	325,769
Major Sport Initiatives.....	1,400,000	650,000
Manitoba Arts Council.....	7,517,300	7,550,300
Manitoba Centre for Health Policy and Evaluation.....	1,850,000	1,900,000
Manitoba Community Services Council.....	2,000,000	2,000,000
Manitoba Educational Research & Learning Information Network.....	744,400	-
Manitoba Health Research Council.....	1,752,600	1,752,600
Manitoba Health Services Innovation Fund.....	4,139,364	4,430,207
Manitoba Sports Federation.....	7,687,500	7,687,500
Multicultural Grants Advisory Council.....	381,805	578,935
Carried Forward.....	98,493,049	82,823,168

Brought Forward.....	98,493,049	82,823,168
Northern Hemisphere Distribution Alliance.....	95,664	154,336
PAN AM Games.....	3,960,000	1,980,000
Provincial Archives Grant Assistance.....	19,220	28,366
Public Library Services Grant Assistance.....	4,343,730	4,359,681
Recreation Grant Assistance.....	669,849	649,561
Regional Services Grant Assistance.....	35,100	35,100
Rural Community Development Projects.....	7,226,897	5,227,838
Rural Economic Development Initiatives.....	7,208,952	5,869,390
School Divisions Technology & Science Resource Centers.....	700,000	-
Special Conservation and Endangered Species Fund.....	348,181	441,299
Sport Directorate.....	2,603,045	2,691,530
Tourism Winnipeg.....	570,500	570,500
United Way of Winnipeg.....	2,238,700	2,238,700
Universities Incentive Fund.....	819,230	-
Valley Agricultural Society.....	64,000	185,200
Winnipeg 2000.....	720,700	720,700
Winnipeg Convention Centre.....	1,622,000	2,855,407
Winnipeg Football Club.....	350,000	-
Winnipeg Green Team Program.....	1,790,198	736,300
Winnipeg Jets Agreement.....	10,413,120	5,591,296
Winnipeg Police Service Agreement.....	2,000,000	-
Winter Cities Winnipeg (1996) Inc.....	800,000	-
YW-YMCA Grant.....	32,000	-
	<u>147,124,135</u>	<u>117,158,372</u>
Transfer to General Revenue.....	90,000,000	90,000,000
Special Transfer to General Revenue.....	145,000,000	-
	<u>382,124,135</u>	<u>207,158,372</u>
Funds on deposit, end of year.....	31,763,156	120,305,506
Receivable from the Manitoba Lotteries Corporation.....	-	44,242,987
	<u>31,763,156</u>	<u>164,548,493</u>

Northern Affairs

Administration and Finance

59 Elizabeth Drive (Box 37)
Thompson MB R8N 1X4
CANADA

September 15, 1995

NORTHERN AFFAIRS FUND

MANAGEMENT REPORT

The accompanying financial statements are the responsibility of management and have been prepared in accordance with the accounting policies stated in the financial statements. These accounting policies have been applied on a basis consistent with the prior year. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgement regarding all necessary estimates and all other data available.

Management maintains internal controls to provide reasonable assurance that the financial information is reliable and accurate, and that the assets of the Fund are properly safeguarded.

The Director of Administration and Finance has reviewed and approved these financial statements.

On Behalf of Management

A handwritten signature in black ink, appearing to be 'R. Gagnon', is written over a horizontal line.

Rene Gagnon, Director
Administration and Finance
Department of Northern Affairs



Office of
the Provincial Auditor

12th Floor - 405 Broadway
Winnipeg, Manitoba, CANADA
R3C 3L6

AUDITOR'S REPORT

To the Legislative Assembly of Manitoba

We have audited the balance sheet of the Specific Purpose Funds Account of the Northern Affairs Fund as at March 31, 1995 and the statement of transactions for the year then ended. We have also audited the balance sheet of the Taxation Account as at March 31, 1995 and the statement of revenue and expenditure and the statement of surplus for the year then ended. These financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these Specific Purpose Funds Account and Taxation Account financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1995 and the results of operations for the year then ended in accordance with the accounting policies stated in note 2 to the financial statements.

A handwritten signature in cursive script, reading "T. W. Paterson".

Winnipeg, Manitoba
September 15, 1995

T. W. Paterson, CA
for the Provincial Auditor

Manitoba

THE NORTHERN AFFAIRS FUND

Specific Purpose Funds Account
Statement of Transactions
for the year ended March 31, 1995

	Current Transactions			Balance March 31, 1995
	Balance March 31, 1994	Revenue	Expenditure	
Department of Northern Affairs				
Community Council Funds	\$ 693,363	\$ 9,165,737	\$ 9,469,098	\$ 390,002
Casual Payroll - Capital	-	30,670	30,670	-
Departmental Revenues, Transfer Payments	-	1,507,156	1,507,156	-
Community Recreation Directors Program	37,770	64,035	47,139	54,666
Community Audits	-	50,130	-	50,130
Department of Culture, Heritage & Citizenship				
Manitoba Community Places Program	42,971	-	5,478	37,493
Community Recreation Directors Program	-	45,000	9,285	35,715
Community Support Programs				
Remote Community Recreation Fund	23,579	-	13,829	9,750
Department of Rural Development				
Video Lottery Support Payments	19	110,856	110,825	50
Department of Finance				
Provincial-Municipal Tax Sharing Grant	-	891,005	891,005	-
Manitoba Health Services Insurance Fund				
Ambulance Grant	19,045	29,459	23,030	25,474
Cottage Subdivision Funds				
Self-Generated	133,568	136,130	102,503	167,195
Department of Northern Affairs	830	-	830	-
Manitoba Hydro				
Nelson River Archaeological Survey	284	76,162	65,712	10,734
Waterhen First Nation				
Essential Services Funds	-	3,646	2,073	1,573
Cross Lake First Nation				
Sturgeon Management Board	4,529	93,205	92,647	5,087
Government of Canada				
Constable Training	25,739	-	24,464	1,275
Balance of Specific Purpose Funds	\$ 981,697	\$ 12,203,191	\$ 12,395,744	\$ 789,144

THE NORTHERN AFFAIRS FUND

Specific Purpose Funds Account Balance Sheet
for the year ended March 31, 1995
(with 1994 figures for comparison)

A S S E T S

	1995	1994
	<u> </u>	<u> </u>
Cash in Bank	\$ 394,022	\$ 445,533
Accounts Receivable: Province of Manitoba	551,713	702,648
	<u> </u>	<u> </u>
	\$ 945,735	\$ 1,148,181
	<u> </u>	<u> </u>

L I A B I L I T I E S

Accounts Payable	\$ 156,591	\$ 166,484
Balance of Specific Purpose Funds	789,144	981,697
	<u> </u>	<u> </u>
	\$ 945,735	\$ 1,148,181
	<u> </u>	<u> </u>

THE NORTHERN AFFAIRS FUND

Taxation Account Balance Sheet
as at March 31, 1995
(with 1994 figures for comparison)

A S S E T S

	1995	1994
Cash in Bank (Note 3)	\$ 163,640	\$ 171,255
Accounts Receivable:		
Councils - School Levy	-	6,386
Province of Manitoba	19,674	17,499
	19,674	23,885
Taxes and Grants in Lieu of Taxes Receivable (Note 5)	819,764	808,986
Less: Allowance for Uncollectible Taxes and Grants in Lieu of Taxes (Note 6)	522,140	519,917
	297,624	289,069
	\$ 480,938	\$ 484,209

L I A B I L I T I E S

Due to the Province of Manitoba (Note 3)	\$ 63,640	\$ 71,255
Funds Held in Trust	752	2,415
Surplus	416,546	410,539
	\$ 480,938	\$ 484,209

THE NORTHERN AFFAIRS FUND

Taxation Account

Statement of Revenue and Expenditure
for the year ended March 31, 1995
(with 1994 figures for comparison)

	1995	1994
Revenue:		
Taxation Levies	\$ 703,900	\$ 666,648
Grants in Lieu of Taxes (Note 4)	571,095	464,863
Taxes Added	4,126	9,423
Grants in Lieu of Taxes Added (Note 4)	997	3,815
Tax Penalties	87,071	82,871
Rentals, Hay and Grazing	44,963	42,113
Other	60	183
	<u>1,412,212</u>	<u>1,269,916</u>
Expenditure:		
Schools - The Public Schools Finance Board,		
Support to Education	455,825	420,368
- Special Levy	439,153	408,194
Community Councils for Local Services	275,734	145,988
Province of Manitoba for Local Services (Note 3)	63,640	71,255
	<u>1,234,352</u>	<u>1,045,805</u>
Taxation Account Administration:		
Department of Rural Development Service Charge	30,049	27,884
Other	35,194	37,321
	<u>1,299,595</u>	<u>1,111,010</u>
Revenue Over Expenditure Before Allowance for		
Uncollectible Taxes and Grants in Lieu of Taxes	112,617	158,906
Transfer of Budgeted Levy to Allowance for		
Uncollectible Taxes and Grants in Lieu of Taxes	105,260	103,330
Revenue Over Expenditure	<u>\$ 7,357</u>	<u>\$ 55,576</u>

THE NORTHERN AFFAIRS FUND

Taxation Account

Statement of Surplus
for the year ended March 31, 1995
(with 1994 figures for comparison)

	1995	1994
	<hr/>	<hr/>
Balance, Beginning of year	\$ 410,539	\$ 363,122
Add:		
Revenue Over Expenditure	7,357	55,576
Deduct:		
Transfer of Titles to the Crown	1,350	8,159
	<hr/>	<hr/>
Balance, End of Year	\$ 416,546	\$ 410,539
	<hr/> <hr/>	<hr/> <hr/>

THE NORTHERN AFFAIRS FUND

Notes to Financial Statements
for the year ended March 31, 1995

1. The Fund carries out the following programs:

- i) It operates the Specific Purpose Funds Account to provide financial services to Community Councils in Northern Areas of Manitoba governed by the Northern Affairs Act;
- ii) It levies property and business taxes based on real property assessments and remits the tax requirements to School Divisions and The Public Schools Finance Board. Taxes collected for local purposes in the communities are remitted to the Community Councils when collected;

The Fund accounts for each of these programs separately.

2. The significant accounting policies of the Fund are as follows:

a) Specific Purpose Funds Account

The Specific Purpose Funds Account operates on a cash basis of accounting modified as follows:

Revenue includes amounts received after the fiscal year end, if paid from the Province of Manitoba appropriations for the fiscal year then ended.

Expenditure includes payments made to Northern Affairs communities after the fiscal year end, if funded with revenue for the fiscal year then ended.

b) Taxation Account

The Taxation Account operates on the accrual basis of accounting with the following exception. In accordance with financial reporting by municipal entities in the Province, taxation revenue and related expenditures are recognized based on the calendar year levy.

3. Cash of \$100,000 is retained in the Taxation Account to cover current needs. Cash in excess of \$100,000 is transferred to the Province of Manitoba as a contribution to costs incurred by the Province to provide services in remote areas which do not have a local government to provide these services.

THE NORTHERN AFFAIRS FUND

Notes to Financial Statements
for the year ended March 31, 1995

4. Grants in lieu of taxes and grants in lieu of taxes added were derived from the following sources:

	<u>1995</u>	<u>1994</u>
Province of Manitoba	\$ 97,547	\$ 114,795
Province of Manitoba Agencies	255,321	148,591
Government of Canada	56,967	59,984
Government of Canada Agencies	<u>162,257</u>	<u>145,308</u>
	<u>\$ 572,092</u>	<u>\$ 468,678</u>

5. Taxes and grants in lieu of taxes receivable include:

	<u>1995</u>	<u>1994</u>
Grants in lieu:		
Province of Manitoba and Agencies	\$ 1,290	\$ 6,897
Government of Canada and Agencies	<u>7,564</u>	<u>5,254</u>
	8,854	12,151
Taxes on the Rolls	793,176	786,866
Tax Sale Certificates	<u>17,734</u>	<u>9,969</u>
	<u>\$ 819,764</u>	<u>\$ 808,986</u>

6. The allowance for uncollectible taxes and grants in lieu of taxes is summarized as follows:

	<u>1995</u>	<u>1994</u>
Balance, Beginning of Year	\$ 519,917	\$ 530,354
Add:		
Budgeted levy for allowance for uncollectible taxes and grants in lieu of taxes	105,260	103,330
Deduct:		
Taxes and grants in lieu of taxes cancelled	<u>103,037</u>	<u>113,767</u>
Balance, End of Year	<u>\$ 522,140</u>	<u>\$ 519,917</u>

7. The Department of Northern Affairs provides administrative services at no charge to the Fund. The cost of these services for the fiscal year ended March 31, 1995 is \$140,700 (1994 - \$139,400).

THE SCHOOL DIVISIONS RESERVE FUND

As at March 31, 1996
(As Required by Section 202, Public Schools Act)
(with comparative figures for March 31, 1995)

Number	School Divisions or Districts	1996 \$	1995 \$
13	Agassiz.....	60,840	56,859
43	Antler River.....	326	305
38	Birdtail River.....	90,076	84,184
16	Boundary.....	209,496	195,785
2264	Churchill.....	40,335	37,695
34	Duck Mountain.....	29,176	27,267
22	Evergreen.....	53,580	50,074
48	Frontier.....	381,932	356,939
36	Intermountain.....	3,003	2,807
11	Lord Selkirk.....	44,740	41,812
25	Midland.....	732	13,932
37	Pelly Trail.....	18,529	17,316
30	Pine Creek.....	38,136	35,640
39	Rolling River.....	54,121	58,326
2439	Sprague.....	41,317	38,613
44	Turtle Mountain.....	950	15,609
32	Turtle River.....	3,276	62,370
		<u>1,070,565</u>	<u>1,095,533</u>

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– Glossary of Terms. 7-3

GLOSSARY OF TERMS

ACCOUNTS PAYABLE

Accounts payable are comprised of claims on the Government based on contracts, agreements or other arrangements which have been invoiced but not paid.

ACCRUED CHARGES

Accrued charges represent amounts provided for or owing by the Government at March 31 based on contracts, agreements or other arrangements that will be payable in the future but have not yet been invoiced.

ACCUMULATED DEFICIT

The accumulated deficit is the amount by which Manitoba's expenditures have exceeded revenues over time. It includes the net result of the current year as well as the net results of past years.

ALLOWANCE FOR BAD DEBTS (DOUBTFUL ACCOUNTS)

An allowance for bad debts (doubtful accounts) represents an estimate of the amounts receivable that will later prove to be uncollectible. The estimate is based on a number of factors, such as the amount of bad debts experienced in one or more past years, general economic conditions, specific information concerning the financial stability of the debtors, the age of the accounts receivables, and other information that indicate uncollectibility. The allowance is deducted from the amounts receivable and the net amount is shown on the Statement of Financial Position as at March 31.

AMOUNT OWING TO THE TRUST FUND

This primarily represents surplus cash, from Crown organizations, Government enterprises and special funds, including the Fiscal Stabilization Fund and the Manitoba Lotteries Fund, on deposit with the Minister of Finance for investment, which is pooled with operating fund balances for investment purposes.

AMOUNTS RECEIVABLE

Amounts receivable are comprised of amounts owing by debtors that are expected to be collected within the next fiscal year. The balance outstanding as shown on the Statement of Financial Position as at March 31 has been reduced by an allowance for bad debts (doubtful accounts).

BORROWINGS

There are three components to this figure:

The first component is funds borrowed in the domestic and global capital markets to fund General Government Programs, Crown organizations and Government enterprises. This debt is commonly referred to as Direct Debt.

The second component is funds borrowed by Crown organizations and obligations of Government enterprises which have been guaranteed by the Province.

The third component is sinking funds providing for the repayment of debt, which is subtracted to arrive at the Net Direct and Guaranteed Debt of the Province.

The breakdown of debt is of General Purpose and Self Sustaining nature. General Purpose Debt is to fund General Government Programs; Self Sustaining Debt is to fund the Crown organizations and Government enterprises which are expected to repay the debt and the related interest costs from their operations.

BUDGETARY SURPLUS (DEFICIT)

Budget surplus is represented by the excess of total operating revenue over the aggregate of total operating expenditure and net capital expenditure prior to any net revenue transferred to the Fiscal Stabilization Fund.

CAPITAL EXPENDITURE

Capital expenditure includes the acquisition or construction of fixed assets which have a useful life in excess of one year, major renewals, modifications or modernizations expected to significantly prolong the economic life of an asset. It also includes grants or assistance payments which are known to be for the purchase, construction or improvement of physical assets.

CASH AND EQUIVALENTS

Cash and equivalents represent cash on hand and in banks as well as term deposits and other short term investments.

CONTINGENT LIABILITIES

A contingent liability exists when it is likely that a condition existing at March 31 will result in a loss through either the impairment of an asset or the incurrence of a liability.

DEFERRED REVENUE

Deferred revenue consists of funds received which relate to future years, as well as fees from debt transactions to be amortized over the remaining life of the debt.

FEDERAL RECOVERIES

Federal recoveries represent revenue related to capital expenditures incurred by the Provincial Government that are recovered from the Federal Government.

GUARANTEED AND INDIRECT LIABILITIES

The Province guarantees certain of the debt instruments issued directly by entities within the Government Reporting Entity. As a result, the Province is liable only if the entity defaults on its obligations.

LOANS AND ADVANCES

These amounts are advanced or loaned to and are owed by Crown organizations, Government enterprises, special funds and other entities.

LONG-TERM INVESTMENTS

Long-term investments are comprised of shares and debentures of Crown organizations, Government enterprises and other entities. Valuation allowances are deducted from the amount of long-term investments shown on the Statement of Financial Position as at March 31.

NET CAPITAL EXPENDITURE

Net capital expenditures are represented by the excess of capital expenditures over federal recoveries.

NET RESULT FOR THE YEAR

The net result for the year represents the operating deficit or the operating surplus remaining after any net revenue transferred to the Fiscal Stabilization Fund.

OPERATING EXPENDITURE

Operating expenditure is comprised of amounts paid or payable in relation to the current year's operations and excludes capital expenditures as well as any transactions related to the repayment of borrowings, the acquisition of long-term investments, or the issuance of loans and advances.

OPERATING REVENUE

Operating revenue consists of amounts received or receivable in relation to the current year's operations and excludes federal recoveries as well as any transactions related to the acquisition of borrowings, or the repayment of long-term investments or loans and advances.

OPERATING SURPLUS (DEFICIT)

An operating surplus occurs when total operating revenue exceeds total operating expenditure for a given year.

PROVISION FOR FUTURE LOSSES ON GUARANTEES

Such provisions are made to reflect the liabilities associated with the estimated cost of future losses where there is both reasonable certainty that the loss will occur as well as a basis for estimating such losses.

SINKING FUNDS

Sinking funds are funds that are set aside to provide for the orderly retirement of debts as they become due. Contributions occur over time and at a fixed rate in accordance with the legal requirements of the debt instruments, the Financial Administration Act and specific legislation of the government enterprises. These contributions are not considered to be expenditures.

VALUATION ALLOWANCE

Valuation allowances are provided to reflect decreases in the realizable value of loans and advances and long-term investments.

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